

Southwestern Public Service Company

Pension Expense

Southwestern Public Service Company ("SPS") accrues pension expense based on a Generally Accepted Accounting Principles ("GAAP") calculation and accrues pension costs per ASC 715 (formerly Statement of Financial Accounting Standard No. 87 (SFAS 87)). SPS relies on its actuary, Willis Towers Watson, formerly Towers Watson, to make sure all determinations were done in accordance with ASC 715.

SPS participates in two qualified pension plans; the Xcel Energy Inc. Non-Bargaining (Former NCE Non-Bargaining) Pension Plan and the NCE Retirement Plan for SPS Bargaining Unit Employees and Former Non-Bargaining Unit Employees.]

Contributions to the qualified plans were made in 2016, 2017, 2018, and 2019 as shown below.

Listed below are the Test Year (April 1, 2018 through March 31, 2019), Updated Test Year (July 1, 2018 through June 30, 2019), and the three most recent years' pension expense per GAAP, actual pension payments funded to the pension trust, and the actuarial minimum and maximum calculations. All data provided is for SPS and for Xcel Energy Services (XES), a portion of which is allocated to SPS.

	Year 12 months ended 12/31/2016			
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$10,267,000	\$15,126,527	\$4,617,590	\$242,008,028
Former NCE Non-bargaining Qualified Pension Plan	\$5,137,000	\$2,961,000	\$12,790,794	\$200,052,044
Xcel Energy Qualified Pension Plan (XEPP)	\$27,013,000	\$29,349,377	\$89,648,140	\$1,276,525,275

	Year 12 months ended 12/31/2017			
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	^{c1} \$9,818,000 ^{c1}	\$20,002,493	^{f1} 9,524,162 ^{f1}	241,748,642
Former NCE Non-bargaining Qualified Pension Plan	^{c1} \$4,748,000 ^{c1}	\$3,500,287	^{f2} 13,153,420 ^{f2}	201,113,298
Xcel Energy Qualified Pension Plan (XEPP)	^{c2} \$49,437,000 ^{c2}	\$45,680,138 ^{f3}	104,199,511 ^{f3}	1,334,210,854

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Pension Expense

Year 12 months ended 12/31/2018							
		Pension Expense Per GAAP (Amounts for SPS and XES only)		Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)		Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	D1	\$9,739,000	D1	\$5,000,000 ^{F4}	10,769,818	F4	247,678,126
Former NCE Non-bargaining Qualified Pension Plan	D1	\$7,254,000	D1	\$3,033,000 ^{F5}	11,453,712	F5	190,404,694
Xcel Energy Qualified Pension Plan (XEPP)	D3	\$45,611,000	D3	\$42,356,000 ^{F6}	67,573,118	F6	1,242,858,343

Test Year 12 months ended 3/31/19						
		Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)	
SPS Bargaining Pension Plan	E1	\$9,821,250	E1	\$15,000,000	n/a*	n/a*
Former NCE Non-bargaining Qualified Pension Plan	E1	\$7,107,750	E1	\$1,501,000	n/a*	n/a*
Xcel Energy Qualified Pension Plan (XEPP)	E2	\$44,959,750	E2	\$32,227,000	n/a*	n/a*

* Not applicable to a split test year

Updated Test Year 12 months ended 6/30/19						
		Pension Expense Per GAAP (Amounts for SPS and XES only)		Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	B1	\$8,823,500	B1	\$15,000,000	n/a*	n/a*
Former NCE Non-bargaining Qualified Pension Plan	B1	\$7,010,500	B1	\$1,501,000	n/a*	n/a*
Xcel Energy Qualified Pension Plan (XEPP)	B2	\$44,561,500	B2	\$32,227,000	n/a*	n/a*

* Not applicable to a split test year

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Schedule G-2.1
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Additional Support / Breakdown of Test Year Pension Expense from Above

		Apr-Dec 2018		Jan-Mar 2019		Test Year Total
SPS Bargaining Qualified Pension Plan	E1	\$7,304,250	E1	\$1,977,000	E1	\$9,281,250
Former NCE Non-bargaining Qualified Pension Plan	E1	\$6,255,750	E1	\$852,000	E1	\$7,107,750
Xcel Energy Qualified Pension Plan (XEPP)	E2	\$39,644,000	E2	\$5,315,750	E2	\$44,959,750

Additional Support / Breakdown of Update Period Pension Expense from Above

		July-Dec 2018		Jan-Jun 2019		Updated Test Year Total
SPS Bargaining Qualified Pension Plan	B1	\$4,869,500	B1	\$3,954,000	B1	\$8,823,500
Former NCE Non-bargaining Qualified Pension Plan	B1	\$5,257,500	B1	\$1,753,000	B1	\$7,010,500
Xcel Energy Qualified Pension Plan (XEPP)	B2	\$33,806,000	B2	\$10,755,500	B2	\$44,561,500

Refer to Work Paper G-2.1, which contains the actuarial reports from Willis Towers Watson, for the pension funding requirement and the accrual accounting for the periods ending December 31, 2016, 2017, 2018 and 2019.

These costs are also included in Schedule G-2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-2.

12 months ended June 30, 2019

Contributions

13.2421006 - SAP

Client	Document Number	Document Description	Position	Amount in local currency	Local Currency	Tax	Company	Calendar	Profit Center	Segment	Text	Reference	Offset account type	Offsetting account no.
	10135905	SA	7/31/2018	50	(62,000.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10155980	SA	8/31/2018	50	(62,000.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10176351	SA	9/30/2018	50	(62,000.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10206104	SA	10/1/2018	50	(62,000.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10226356	SA	11/1/2018	50	(62,000.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10245802	SA	12/1/2018	50	(62,000.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10013567	SA	1/1/2019	50	(94,416.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10036820	SA	2/1/2019	50	(94,416.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10059179	SA	3/1/2019	50	(94,416.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10078893	SA	4/1/2019	50	(94,416.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10105973	SA	5/1/2019	50	(94,416.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10133415	SA	6/1/2019	50	(94,416.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	S	5540030	1
	10135905	SA	7/31/2018	40	78,583.33 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10155980	SA	8/31/2018	40	78,583.33 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10176351	SA	9/30/2018	40	78,583.33 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10206104	SA	10/1/2018	40	78,583.33 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10226356	SA	11/1/2018	40	78,583.33 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10245802	SA	12/1/2018	40	78,583.33 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10013567	SA	1/1/2019	40	69,416.67 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10036820	SA	2/1/2019	40	69,416.67 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10059179	SA	3/1/2019	40	69,416.67 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10078893	SA	4/1/2019	40	69,416.67 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10105973	SA	5/1/2019	40	69,416.67 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	10133415	SA	6/1/2019	40	69,416.67 USD			13	1035 E		Qualified Pens Accr-SPS Plan	S	1402006	2
	20000570	XM	12/2/2019	40	16,501,000.00 USD			13	1035 E		XEPP PENSION CONTRIBUTION SPS	S	1000006	

Payment Date	Ref	SPS Baragaining	Ref	NCE Non-Bargaining SPS	Ref	Total
1/2/2019	G5	\$ 15,000,000	G5	\$ 1,501,000		\$ 16,501,000
				\$ -		\$ -
		\$ 15,000,000	A2	\$ 1,501,000	A2	\$ 16,501,000

SPS Barg	(8,823,499.92) A2	Sum of 1's
NCE SPS Non-Barg	(7,010,500.04) A2	Sum of 2's

13.1402006 - SAP

	10135905	SA	7/31/2018	50	(270,750.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10155980	SA	8/31/2018	50	(270,750.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10176351	SA	9/30/2018	50	(270,750.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10206104	SA	10/1/2018	50	(270,750.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10226356	SA	11/1/2018	50	(270,750.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10245802	SA	12/1/2018	50	(270,750.00) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10246701	SA	12/31/2018	50	(3,261,000.00) USD			13	1035 E		FAS 88 Settlement - NCE	QUS	6020001	1
	10013567	SA	1/1/2019	50	(205,916.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10036820	SA	2/1/2019	50	(205,916.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10036915	SA	2/28/2019	40	49,000.00 USD			13	1035 E		Final FAS 88 Settlement - NCE	QUS	6020001	1
	10059179	SA	3/1/2019	50	(205,916.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10078893	SA	4/1/2019	50	(205,916.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10105973	SA	5/1/2019	50	(205,916.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10133415	SA	6/1/2019	50	(205,916.67) USD			13	1035 E		Qualified Pens Accr-NCE Plan	QUS	5540030	1
	10135905	SA	7/31/2018	50	(890,166.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10155980	SA	8/31/2018	50	(890,166.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10176351	SA	9/30/2018	50	(890,166.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10206104	SA	10/1/2018	50	(890,166.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10226356	SA	11/1/2018	50	(890,166.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10245802	SA	12/1/2018	50	(890,166.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10013567	SA	1/1/2019	50	(728,416.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10036820	SA	2/1/2019	50	(728,416.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10059179	SA	3/1/2019	50	(728,416.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10078893	SA	4/1/2019	50	(728,416.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10105973	SA	5/1/2019	50	(728,416.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2
	10133415	SA	6/1/2019	50	(728,416.66) USD			13	1035 E		Qualified Pens Accr-SPS Plan	QUS	5540030	2

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Client	Account	Document Number	Document Date	Position	Amount in local currency	Local Currency	Tax	Company	Contract	Profit Center	Segment	Text	Reference	Offset account type	Offsetting account no.
		10049879	SA	9/30/2018	50	(6,175,667.00)	USD		50	1001	C	FAS 158 MY True-up		S	1402006
		60001119	ZA	12/31/2018	50	(29,208,333.00)	USD		50	1001	C	FAS 158 YE True-up		S	1402006
		60001121	ZA	12/31/2018	40	3,892,000.00	USD		50	1001	C	FAS 158 YE True-up		S	1402006
		30000113	ZD	1/1/2019	40	29,208,333.00	USD		50	1001	C	FAS 158 YE True-up		S	1402006
		30000120	ZD	1/1/2019	50	(3,892,000.00)	USD		50	1001	C	FAS 158 YE True-up		S	1402006
		10009189	SA	1/31/2019	50	(25,316,333.00)	USD		50	1001	C	FAS 158 YE True-up		S	1402006
		10038385	SA	7/31/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10044192	SA	8/31/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10049858	SA	9/30/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10056755	SA	10/1/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10062341	SA	11/1/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10068215	SA	12/1/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10000383	SA	1/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10009519	SA	2/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10014978	SA	3/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10021758	SA	4/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10027259	SA	5/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10032460	SA	6/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		20000282	XM	1/2/2019	40	32,227,000.00	USD		50	1001	C	XEPF PENSION CONTRIBUTION XLS		S	1000006

XES
Total Expense
(44,561,500.00) A2
Sum of 3's

Contributions

Payment Date	Ref	XES	Ref
1/2/2019	GS	\$	32,227,000
		\$	32,227,000 A2

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Client	Account	Document Number	Document Date	Position	Amount in local currency	Local Currency	Tax	Company	Contract	Profit Center	Segment	Text	Reference	Offset account type	Offsetting account no.
		10000198	SA	1/31/2016	50	(13,686,493.00)	USD	0050	1001	C		Establish Beg REF 3 Bal	CO	S	1402006
		10007747	SA	3/31/2016	40	1,640,919.18	USD	0050	1001	C		Q1 2016 87 Qual	CO	S	1151021
		10019169	SA	6/21/2016	40	200,929.57	USD	0050	1001	C		Q2 2016 87 Qual	CO	S	1402001
		10036813	SA	9/13/2016	40	200,929.57	USD	0050	1001	C		Q3 2016 87 Qual	CO	S	1151001
		10052249	SA	12/31/2016	50	(2,746,353.82)	USD	0050	1001	C		Q4 2016 87 Qual	CO	S	1151021
					(14,390,068.50)	USD		0050	1001				CO		
					(14,390,068.50)	USD		0050					CO		
		10000198	SA	1/31/2016	50		USD	0050	9999	V		Establish Beg REF 3 Bal	CO	S	1402006
					-	USD		0050	9999				CO		
					-	USD		0050					CO		
		10049879	SA	9/30/2018	40	5,971,869.99	USD	0050	1001	C		FAS 158 MY True-up	QU	S	2421006
		60001119	ZA	12/31/2018	40	28,244,458.01	USD	0050	1001	C		FAS 158 YE True-up	QU	S	2421006
		60001121	ZA	12/31/2018	50	(3,763,564.00)	USD	0050	1001	C		FAS 158 YE True-up	QU	S	2421006
		30000113	ZD	1/1/2019	50	(28,244,458.01)	USD	0050	1001	C		FAS 158 YE True-up	QU	S	2421006
		30000120	ZD	1/1/2019	40	3,763,564.00	USD	0050	1001	C		FAS 158 YE True-up	QU	S	2421006
		10009189	SA	1/31/2019	40	24,480,894.01	USD	0050	1001	C		FAS 158 YE True-up	QU	S	2421006
		10049877	SA	9/30/2018	50	(14,899,209.60)	USD	0050	1001	C		FAS 88 Settlement	QU	S	6020001
		10068361	SA	12/31/2018	50	(6,239,366.40)	USD	0050	1001	C		FAS 88 Settlement - XEPF	QU	S	6020001
		10009531	SA	2/28/2019	40	118,444.80	USD	0050	1001	C		Final FAS 88 Settlement - XEPF	QU	S	6020001
		10038385	SA	7/31/2018	50	(1,281,002.80)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10044192	SA	8/31/2018	50	(1,281,002.80)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10049858	SA	9/30/2018	50	(1,281,002.80)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10056755	SA	10/1/2018	50	(1,281,002.80)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10062341	SA	11/1/2018	50	(1,281,002.80)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10068215	SA	12/1/2018	50	(1,281,002.80)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10000383	SA	1/1/2019	50	(967,027.19)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10009519	SA	2/1/2019	50	(967,027.19)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10014978	SA	3/1/2019	50	(967,027.19)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10021758	SA	4/1/2019	50	(967,027.19)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10027259	SA	5/1/2019	50	(967,027.19)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
		10032460	SA	6/1/2019	50	(967,027.19)	USD	0050	1001	C		Qualified Pension Accrual	QU	S	5540030
					244,826,230.80	USD		0050	1001				QU		
					244,826,230.80	USD		0050					QU		
		Ac			230,436,162.30	USD		Account							
					230,436,162.30	USD		0050							

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Client	Account	Document Number	Document Date	Position	Amount in local currency	Local Currency	Tax	Company	Contract	Profit Center	Segment	Text	Reference	Offset account type	Offsetting account no.
		10049879	SA	9/30/2018	40	203,797.01	USD		50	1001	C	FAS 158 MY True-up		S	2421006
		60001119	ZA	12/31/2018	40	963,874.99	USD		50	1001	C	FAS 158 YE True-up		S	2421006
		60001121	ZA	12/31/2018	50	(128,436.00)	USD		50	1001	C	FAS 158 YE True-up		S	2421006
		30000113	ZD	1/1/2019	50	(963,874.99)	USD		50	1001	C	FAS 158 YE True-up		S	2421006
		30000120	ZD	1/1/2019	40	128,436.00	USD		50	1001	C	FAS 158 YE True-up		S	2421006
		10009189	SA	1/31/2019	40	835,438.99	USD		50	1001	C	FAS 158 YE True-up		S	2421006
		10049877	SA	9/30/2018	50	(698,790.40)	USD		50	1001	C	FAS 88 Settlement		S	6020001
		10068361	SA	12/31/2018	50	(292,633.60)	USD		50	1001	C	FAS 88 Settlement - XEPF		S	6020001
		10009531	SA	2/28/2019	40	5,555.20	USD		50	1001	C	Final FAS 88 Settlement - XEPF		S	6020001
		10038385	SA	7/31/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10044192	SA	8/31/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10049858	SA	9/30/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10056755	SA	10/1/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10062341	SA	11/1/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10068215	SA	12/1/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10000383	SA	1/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10009519	SA	2/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10014978	SA	3/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10021758	SA	4/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10027259	SA	5/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual		S	5540030
		10032460	SA	6/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual		S	5540030

SPS Qualified Pension																Total	
2017 Activity Summary																	
SAP Accounts		Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL								
Beginning Balance																	
13.1402000 - Reg Asset NCE Plan	13.244510.1700 - Reg Asset NCE Plan	49,893,007	48,819,840	48,346,874	48,073,507	48,800,340	48,527,174	48,254,007	47,980,840	47,707,874	47,434,507	47,161,340	46,888,174	49,893,007			
13.1402000 - Liability NCE Plan	13.431110.1000 - Liability NCE Plan	(20,307,000)	(20,374,500)	(18,197,000)	(18,314,500)	(18,437,500)	(18,560,500)	(18,683,500)	(18,806,500)	(18,929,500)	(19,052,500)	(19,175,500)	(19,298,500)	(20,307,000)	(23,000)		
13.1402000 - Reg Asset PSCD Barg Plan	13.244510.1700 - Reg Asset PSCD Barg Plan	197,487,332	198,476,738	195,870,155	195,061,572	194,252,888	193,444,405	192,635,822	191,827,238	191,018,655	190,210,072	189,401,488	188,592,905	197,487,332			
13.1402000 - Liability PSCD Barg Plan	13.431110.1000 - Liability PSCD Barg Plan	(82,368,000)	(82,368,000)	(80,848,187)	(80,297,790)	(79,746,400)	(79,195,000)	(78,643,600)	(78,092,200)	(77,540,800)	(76,989,400)	(76,438,000)	(75,886,600)	(82,368,000)	115,100,000		
13.1402000 - Contra Reg Asset	13.244510.1997 - Contra Reg Asset	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)			
13.1402000 - Current Reg Asset	13.150001.1700 - Current Reg Asset	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000			
Total	Total	134,400,000	135,400,000	134,715,562	135,073,595	135,169,182	135,078,719	135,021,605	134,978,862	134,927,482	134,869,999	134,817,429	134,765,659	134,714,292			
FAS B7 Current Year Accruals (B)																	
13.1402000 - Reg Asset NCE Plan	13.244510.1700 - Reg Asset NCE Plan	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(273,167)	(3,700,000)		
13.1402000 - Liability NCE Plan	13.431110.1000 - Liability NCE Plan	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	1,470,000		
13.1402000 - Reg Asset PSCD Barg Plan	13.244510.1700 - Reg Asset PSCD Barg Plan	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	(808,583)	0		
13.1402000 - Liability PSCD Barg Plan	13.431110.1000 - Liability PSCD Barg Plan	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	(6,563)	1,000,000		
Total	Total	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(1,215,813)	(9,614,000)		
Quarterly Short-Term Reversals (C)																	
13.1402000 - Contra Reg Asset	13.244510.1997 - Contra Reg Asset			655,000		112,000				112,000			(1,206,000)	(327,000)	Sum of 1's		
13.150001.1700 - Current Reg Asset	13.150001.1700 - Current Reg Asset			(655,000)		(112,000)				(112,000)			1,206,000	327,000	Sum of 2's		
Total	Total																
13.1402000 - NCE Plan Asset Transfer	13.244510 - Pension Transfer NCE																
Contributions & Other Cash																	
13.1402000 - Liability NCE Plan	13.431110.1000 - Liability NCE Plan	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	2,960,387	287		
13.1402000 - Liability PSCD Barg Plan	13.431110.1000 - Liability PSCD Barg Plan	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	20,000,493	493		
Total	Total	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880	22,960,880			
Year End Pension Transfer																	
13.1402000 - Reg Asset NCE Plan	13.244510.1700 - Reg Asset NCE Plan																
13.2402000 - Liability NCE Plan	13.431110.1000 - Liability NCE Plan																
Year End FAS 158 Adj																	
13.1402000 - Reg Asset NCE Plan	13.244510.1700 - Reg Asset NCE Plan																
13.2402000 - Liability NCE Plan	13.431110.1000 - Liability NCE Plan																
13.1402000 - Reg Asset PSCD Barg Plan	13.244510.1700 - Reg Asset PSCD Barg Plan																
13.2402000 - Liability PSCD Barg Plan	13.431110.1000 - Liability PSCD Barg Plan																
Total	Total																
Ending Balance																	
13.1402000 - Reg Asset NCE Plan	13.244510.1700 - Reg Asset NCE Plan	49,893,007	49,346,874	49,073,507	48,800,340	48,527,174	48,254,007	47,980,840	47,707,874	47,434,507	47,161,340	46,888,174	46,615,000	49,893,007			
13.1402000 - Liability NCE Plan	13.431110.1000 - Liability NCE Plan	(20,307,000)	(20,374,500)	(18,197,000)	(18,314,500)	(18,437,500)	(18,560,500)	(18,683,500)	(18,806,500)	(18,929,500)	(19,052,500)	(19,175,500)	(19,298,500)	(20,307,000)	294 - Ending Balance		
13.1402000 - Reg Asset PSCD Barg Plan	13.244510.1700 - Reg Asset PSCD Barg Plan	197,487,332	198,476,738	195,870,155	195,061,572	194,252,888	193,444,405	192,635,822	191,827,238	191,018,655	190,210,072	189,401,488	188,592,905	197,487,332			
13.1402000 - Liability PSCD Barg Plan	13.431110.1000 - Liability PSCD Barg Plan	(82,368,000)	(82,368,000)	(80,848,187)	(80,297,790)	(79,746,400)	(79,195,000)	(78,643,600)	(78,092,200)	(77,540,800)	(76,989,400)	(76,438,000)	(75,886,600)	(82,368,000)	124,500 - Ending Balance		
13.1402000 - Contra Reg Asset	13.244510.1997 - Contra Reg Asset	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)			
13.1402000 - Current Reg Asset	13.150001.1700 - Current Reg Asset	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000			
Total	Total	166,544,455	164,731,887	162,919,319	161,106,751	159,294,183	157,481,615	155,669,047	153,856,479	152,043,911	150,231,343	148,418,775	146,606,207	166,544,455			
SAP Balance																	
13.1402000 - Reg Asset	13.244510.1700 - Reg Asset	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579	246,386,579			
13.2402000 - Liability	13.431110.1000 - Liability	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)	(80,258,000)			
13.1402000 - Contra Reg Asset	13.244510.1997 - Contra Reg Asset	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)	(13,524,000)			
13.150001.1700 - Current Reg Asset	13.150001.1700 - Current Reg Asset	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000	13,524,000			
Total	Total	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579	166,128,579			
Difference																	
13.1402000 - Reg Asset	13.244510.1700 - Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0			
13.2402000 - Liability	13.431110.1000 - Liability	0	0	0	0	0	0	0	0	0	0	0	0	0			
13.1402000 - Contra Reg Asset	13.244510.1997 - Contra Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0			
13.150001.1700 - Current Reg Asset	13.150001.1700 - Current Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0			

A - Agrees to the Wells Fargo wire confirmation and approval by George Tyson II, Sea Cash Management for support
B - Accruals are based on actuarial reports received from TW. Current accrual data is based on updated reports on 5/7/14
C - See quarterly bill for support

Reconciliation Created By:
Levi Glines
Consultant
612.337.2373
1.24.18

Reconciliation Approved By:
Todd Degruillier
Manager - Benefits Accounting
612.330.6557

C1

XLS Qualified Pension 0.00																
		Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL							
SAP Accounts		JDE Accounts														
Beginning Balance		Beginning Balance														
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset	244,826,230	243,567,002	242,307,833	241,048,634	239,789,455	238,530,226	237,271,037	236,011,838	234,752,640	233,493,441	232,234,242	230,975,043	244,826,230		
50.1402000 - Liability	50.431110.1000 - Liability	(101,004,000)	(101,355,167)	(101,706,333)	(102,057,500)	(102,408,667)	(102,759,833)	(103,110,000)	(103,461,167)	(103,812,333)	(104,163,500)	(104,514,667)	(104,865,833)	(101,004,000)		
50.150001 - OCI	50.480000.170 - OCI	11,714,840	11,654,538	11,594,237	11,533,936	11,473,635	11,413,334	11,353,033	11,292,732	11,232,430	11,172,129	11,111,828	11,051,527	11,714,840		
50.1402000 - Contra Reg Asset	50.244510.1997 - Contra Reg Asset	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)		
50.150001 - Current Reg Asset	50.150001.1700 - Current Reg Asset	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000		
Total		25,517,070	25,156,373	24,831,737	24,534,070	24,213,423	23,892,653	23,571,070	23,250,271	22,929,470	22,608,669	22,287,868	21,967,067	25,517,070		
FAS B Current Year Activity (B)																
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)	(1,250,189)		
50.1402000 - Liability	50.431110.1000 - Liability	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)	(1,035,147)		
50.150001 - OCI	50.480000.170 - OCI	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)	(80,361)		
Total		(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)	(2,285,797)		
Quarterly Short Term Reversals (C)																
50.1402000 - Contra Reg Asset	50.244510.1997 - Contra Reg Asset			(946,259)			171,058			171,058			(181,260)	(160,535)		
50.150001 - Current Reg Asset	50.150001.1700 - Current Reg Asset			946,259			(171,058)			(171,058)			181,260	160,535		
Total																
OCI Tieback (A)																
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset															
50.150001 - OCI	50.480000.170 - OCI															
Total																
Year End Pension Transfer																
50.1402000 - Asset Transfer	50.244510.1700 - Asset Transfer									2,842,000	2,842,000					
50.2402000 - Liability	50.431110.1000 - Liability									(8,734,000)	(8,734,000)					
Total																
Contributions & Other Cash																
50.2402000 - Liability	50.431110.1000 - Liability															
Total																
FAS B Settlement																
50.2402000 - Reg Asset	50.431110.1000 - Liability															
50.2402000 - Liability	50.431110.1000 - Liability															
50.350001 - OCI	50.480000.170 - OCI															
Total																
Year End FAS ISM ASG																
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset															
50.1402000 - Liability	50.431110.1000 - Liability															
50.350001 - OCI	50.480000.170 - OCI															
Total																
Ending Balance																
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset	243,567,002	242,307,833	241,048,634	239,789,455	238,530,226	237,271,037	236,011,838	234,752,640	233,493,441	232,234,242	230,975,043	228,245,454	243,567,002		
50.1402000 - Liability	50.431110.1000 - Liability	(102,057,147)	(102,408,667)	(102,759,833)	(103,110,000)	(103,461,167)	(103,812,333)	(104,163,500)	(104,514,667)	(104,865,833)	(105,217,000)	(105,568,167)	(105,919,333)	(102,057,147)		
50.150001 - OCI	50.480000.170 - OCI	11,654,538	11,594,237	11,533,936	11,473,635	11,413,334	11,353,033	11,292,732	11,232,430	11,172,129	11,111,828	11,051,527	10,991,226	11,654,538		
50.1402000 - Contra Reg Asset	50.244510.1997 - Contra Reg Asset	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)		
50.150001 - Current Reg Asset	50.150001.1700 - Current Reg Asset	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000		
Total		130,106,493	127,831,737	125,477,027	123,242,045	120,957,737	118,631,039	116,050,493	113,305,797	110,390,670	107,004,469	103,608,879	87,868,208	130,106,493		
JDE Balance																
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset	243,567,002	242,307,833	241,048,634	239,789,455	238,530,226	237,271,037	236,011,839	234,752,640	233,493,441	232,234,242	230,975,043	228,245,454	243,567,002		
50.1402000 - Liability	50.431110.1000 - Liability	(102,057,147)	(102,408,667)	(102,759,833)	(103,110,000)	(103,461,167)	(103,812,333)	(104,163,500)	(104,514,667)	(104,865,833)	(105,217,000)	(105,568,167)	(105,919,333)	(102,057,147)		
50.150001 - OCI	50.480000.170 - OCI	11,654,538	11,594,237	11,533,936	11,473,635	11,413,334	11,353,033	11,292,732	11,232,430	11,172,129	11,111,828	11,051,527	10,991,226	11,654,538		
50.1402000 - Contra Reg Asset	50.244510.1997 - Contra Reg Asset	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)	(14,360,000)		
50.150001 - Current Reg Asset	50.150001.1700 - Current Reg Asset	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000		
Total		130,106,493	127,831,737	125,477,027	123,242,045	120,957,737	118,631,039	116,050,493	113,305,797	110,390,670	107,004,469	103,608,879	87,868,208	130,106,493		
Balance																
50.1402000 - Reg Asset	50.244510.1700 - Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0		
50.1402000 - Liability	50.431110.1000 - Liability	0	0	0	0	0	0	0	0	0	0	0	0	0		
50.150001 - OCI	50.480000.170 - OCI	0	0	0	0	0	0	0	0	0	0	0	0	0		
50.1402000 - Contra Reg Asset	50.244510.1997 - Contra Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0		
50.150001 - Current Reg Asset	50.150001.1700 - Current Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0		
Balance		0	0	0	0	0	0	0	0	0	0	0	0	0		

12 months ended December 31, 2018

13.2421006 - SAP (13.431110.1000 - JDE)

Client	Document Number	Document Type	Document Date	Document Period	Amount in local cur	Local Cur	Tal	Company	C	Profit	Cer	Segment	Text	Refer	Offset ac	Offsetting
														en	count	acct no.
	30000255	ZD	1/1/2018	40	293,780.00	USD		13	1035	E		FAS 158 YE True-up	S		2331001	
	30000282	ZD	1/1/2018	40	680,000.00	USD		13	1035	E		FAS 158 YE True-up	S		1402006	
	10009695	SA	1/31/2018	50	(973,780.00)	USD		13	1035	E		FAS 158 YE True-up	S		2331001	
	60002741	ZA	12/31/2018	50	(14,065,000.00)	USD		13	1035	E		FAS 158 YE True-up	S		1402006	
	60002743	ZA	12/31/2018	50	2,885,000.00	USD		13	1035	E		FAS 158 YE True-up	S		1402006	
	10009556	SA	1/31/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10032407	SA	2/28/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10050733	SA	3/31/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10073566	SA	4/30/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10093897	SA	5/31/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10113345	SA	6/30/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10135905	SA	7/31/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10155980	SA	8/31/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10176351	SA	9/30/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10206104	SA	10/1/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10226356	SA	11/1/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10245802	SA	12/1/2018	50	(62,000.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	S		5540030	1
	10009556	SA	1/31/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10032407	SA	2/28/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10050733	SA	3/31/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10073566	SA	4/30/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10093897	SA	5/31/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10113345	SA	6/30/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10135905	SA	7/31/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10155980	SA	8/31/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10176351	SA	9/30/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10206104	SA	10/1/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10226356	SA	11/1/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	10245802	SA	12/1/2018	40	78,583.33	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	S		1402006	2
	20000702	XM	1/2/2018	40	8,033,000.00	USD		13	1035	E		XEPF PENSION CONTRIBUTION SPS	S		1000006	
	30000250	ZD	1/1/2018	40	388,000.00	USD		13	1035	E		YE Pension PBO Transfer	S		2421006	
	10008674	SA	1/31/2018	50	(388,000.00)	USD		13	1035	E		YE Pension PBO Transfer	S		2421036	

Contributions

Payment Date	Ref	SPS Baragaining	Ref	NCE Non-Bargaining SPS	Ref	Total
1/2/2018	G4	\$ 5,000,000	G4	\$ 3,031,000		\$ 8,031,000
				\$ -		\$ -
		\$ 5,000,000	A2	\$ 3,031,000	A2	\$ 8,031,000

Total Expense
(9,738,999.96) A2
Sum of 1's
Sum of 2's

SPS Barg
NCE SPS Non-Barg

(7,254,000.00) A2

13.1402006 - SAP (13.244510.1700)

Client	Document Number	Document Type	Document Date	Document Period	Amount in local cur	Local Cur	Tal	Company	C	Profit	Cer	Segment	Text	Refer	Offset ac	Offsetting
														en	count	acct no.
	30000255	ZD	1/1/2018	50	(293,780.00)	USD		13	1035	E		FAS 158 YE True-up	QU S		2421015	
	30000282	ZD	1/1/2018	50	(680,000.00)	USD		13	1035	E		FAS 158 YE True-up	QU S		2421006	
	10009695	SA	1/31/2018	40	973,780.00	USD		13	1035	E		FAS 158 YE True-up	QU S		2421016	
	60002741	ZA	12/31/2018	40	14,065,000.00	USD		13	1035	E		FAS 158 YE True-up	QU S		2421006	
	60002743	ZA	12/31/2018	50	(2,885,000.00)	USD		13	1035	E		FAS 158 YE True-up	QU S		2421006	
	10246701	SA	12/31/2018	50	(3,261,000.00)	USD		13	1035	E		FAS 88 Settlement - NCE	QU S		6020001	1
	10009556	SA	1/31/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10032407	SA	2/28/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10050733	SA	3/31/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10073566	SA	4/30/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10093897	SA	5/31/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10113345	SA	6/30/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10135905	SA	7/31/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10155980	SA	8/31/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10176351	SA	9/30/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10206104	SA	10/1/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10226356	SA	11/1/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10245802	SA	12/1/2018	50	(270,750.00)	USD		13	1035	E		Qualified Pens Acfr-NCE Plan	QU S		5540030	1
	10009556	SA	1/31/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10032407	SA	2/28/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10050733	SA	3/31/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10073566	SA	4/30/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10093897	SA	5/31/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10113345	SA	6/30/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10135905	SA	7/31/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10155980	SA	8/31/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10176351	SA	9/30/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10206104	SA	10/1/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10226356	SA	11/1/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	10245802	SA	12/1/2018	50	(890,166.66)	USD		13	1035	E		Qualified Pens Acfr-SPS Plan	QU S		5540030	2
	30000250	ZD	1/1/2018	50	(282,000.00)	USD		13	1035	E		YE Pension Net Loss Transfer	QU S		2421006	
	10008674	SA	1/31/2018	40	279,000.00	USD		13	1035	E		YE Pension Net Loss Transfer	QU S		2421006	
	30000279	ZD	1/1/2018	40	3,000.00	USD		13	1035	E		YE Pension Net Loss Transfer Adj	QU S		1402001	

Payment Date	Ref	XES	Ref
1/2/2018	G4	\$ 42,356,000	
		\$ 42,356,000	A7

Account Number	Document Number	Document Date	Amount in local currency	Local Curr	Total Company	Profit Center	Segment	Text	Reference type	Offsetting acct no.	Offsetting acct no.
30000005	ZD	11/2018	50	(18,508.50)	USD	50	1001	C	FAS B8 adjustment to final report	S	5540005
10000243	ZD	11/2018	40	12,613.20	USD	50	1001	C	FAS B8 Settlement Final Adjustments	S	6020001
10004970	SA	9/30/2018	40	203,797.01	USD	50	1001	C	FAS 158 True-up	S	2421001
30000067	ZD	11/2018	50	(183,585.55)	USD	50	1001	C	FAS 158 YE True-up	S	2421001
30000091	ZD	11/2018	50	(37,914.00)	USD	50	1001	C	FAS 158 YE True-up	S	2421001
10000255	SA	1/31/2018	40	201,499.55	USD	50	1001	C	FAS 158 YE True-up	S	2421001
60001119	TA	12/31/2018	40	963,874.99	USD	50	1001	C	FAS 158 YE True-up	S	2421001
60001121	TA	12/31/2018	50	(126,436.00)	USD	50	1001	C	FAS 158 YE True-up	S	2421001
10004987	SA	9/30/2018	50	(698,790.40)	USD	50	1001	C	FAS B8 Settlement - XEPP	S	6020001
10006361	SA	12/31/2018	50	(292,633.60)	USD	50	1001	C	FAS B8 Settlement - XEPP	S	6020001
10000137	SA	1/31/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10009863	SA	2/28/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10014557	SA	6/31/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10020801	SA	4/30/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10026652	SA	5/31/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10032415	SA	6/30/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10038265	SA	7/31/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10044192	SA	8/31/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10049858	SA	9/30/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10056715	SA	10/1/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10060234	SA	11/1/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003
10068224	SA	12/1/2018	50	(60,080.53)	USD	50	1001	C	Qualified Pension Accrual	S	5540003

12 months ended March 31, 2019

13.2421006 - SAP (13.431110.1000 - JDE)

Document Number	Document Type	Document Date	Post Date	Amount in local cur	Local Cur	Tal	Company	Profit Cent	Segment	Text	Refer	Offset ac	Offsetting acc no.
10036672	SA	2/28/2019	50	(11,180,000.00)	USD		13	1035	E	FAS 158 - Reverse January Error	S	1402006	
10036672	SA	2/28/2019	50	(11,180,000.00)	USD		13	1035	E	FAS 158 YE - Re-book Ded Entry	S	1402006	
60002741	ZA	12/31/2018	50	(14,065,000.00)	USD		13	1035	E	FAS 158 YE True-up	S	1402006	
60002743	ZA	12/31/2018	40	2,885,000.00	USD		13	1035	E	FAS 158 YE True-up	S	1402006	
30000226	ZD	1/1/2019	40	14,065,000.00	USD		13	1035	E	FAS 158 YE True-up	S	1402006	
30000232	ZD	1/1/2019	50	(2,885,000.00)	USD		13	1035	E	FAS 158 YE True-up	S	1402006	
10026219	SA	1/31/2019	40	11,180,000.00	USD		13	1035	E	FAS 158 YE True-up	S	1402006	
10073566	SA	4/30/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10093897	SA	5/31/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10113345	SA	6/30/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10135905	SA	7/31/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10155980	SA	8/31/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10176351	SA	9/30/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10206104	SA	10/1/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10226356	SA	11/1/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10245802	SA	12/1/2018	50	(62,000.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10013567	SA	1/1/2019	50	(94,416.67)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10036820	SA	2/1/2019	50	(94,416.67)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10059179	SA	3/1/2019	50	(94,416.67)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	S	5540030	1
10073566	SA	4/30/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10093897	SA	5/31/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10113345	SA	6/30/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10135905	SA	7/31/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10155980	SA	8/31/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10176351	SA	9/30/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10206104	SA	10/1/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10226356	SA	11/1/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10245802	SA	12/1/2018	40	78,583.33	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10013567	SA	1/1/2019	40	69,416.67	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10036820	SA	2/1/2019	40	69,416.67	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
10059179	SA	3/1/2019	40	69,416.67	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	S	1402006	2
20000570	XM	12/2/2019	40	16,501,000.00	USD		13	1035	E	XEPF PENSION CONTRIBUTION SPS	S	1000006	

13.1402006 - SAP (13.244510.1700)

Document Number	Document Type	Document Date	Post Date	Amount in local cur	Local Cur	Tal	Company	Profit Cent	Segment	Text	Refer	Offset ac	Offsetting acc no.
10036672	SA	2/28/2019	40	11,180,000.00	USD		13	1035	E	FAS 158 - Reverse January Error	QU S	2421006	
10036672	SA	2/28/2019	40	11,180,000.00	USD		13	1035	E	FAS 158 YE - Re-book Ded Entry	QU S	2421006	
60002741	ZA	12/31/2018	40	14,065,000.00	USD		13	1035	E	FAS 158 YE True-up	QU S	2421006	
60002743	ZA	12/31/2018	50	(2,885,000.00)	USD		13	1035	E	FAS 158 YE True-up	QU S	2421006	
30000226	ZD	1/1/2019	50	(14,065,000.00)	USD		13	1035	E	FAS 158 YE True-up	QU S	2421006	
30000232	ZD	1/1/2019	40	2,885,000.00	USD		13	1035	E	FAS 158 YE True-up	QU S	2421006	
10026219	SA	1/31/2019	50	(11,180,000.00)	USD		13	1035	E	FAS 158 YE True-up	QU S	2421006	
10246701	SA	12/31/2018	50	(3,261,000.00)	USD		13	1035	E	FAS 88 Settlement - NCE	QU S	6020001	1
10036915	SA	2/28/2019	40	49,000.00	USD		13	1035	E	Final FAS 88 Settlement - NCE	QU S	6020001	1
10073566	SA	4/30/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10093897	SA	5/31/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10113345	SA	6/30/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10135905	SA	7/31/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10155980	SA	8/31/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10176351	SA	9/30/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10206104	SA	10/1/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10226356	SA	11/1/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10245802	SA	12/1/2018	50	(270,750.00)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10013567	SA	1/1/2019	50	(205,916.67)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10036820	SA	2/1/2019	50	(205,916.67)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10059179	SA	3/1/2019	50	(205,916.67)	USD		13	1035	E	Qualified Pens Acfr-NCE Plan	QU S	5540030	1
10073566	SA	4/30/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10093897	SA	5/31/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10113345	SA	6/30/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10135905	SA	7/31/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10155980	SA	8/31/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10176351	SA	9/30/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10206104	SA	10/1/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10226356	SA	11/1/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10245802	SA	12/1/2018	50	(890,166.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10013567	SA	1/1/2019	50	(728,416.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10036820	SA	2/1/2019	50	(728,416.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2
10059179	SA	3/1/2019	50	(728,416.66)	USD		13	1035	E	Qualified Pens Acfr-SPS Plan	QU S	5540030	2

Contributions

Payment Date	Ref	SPS Bargaining	Ref	NCE Non-Bargaining SPS	Ref	Total
1/2/2019	65	\$ 15,000,000	65	\$ 1,501,000		\$ 16,501,000
				\$ -		\$ -
		\$ 15,000,000	A2	\$ 1,501,000	A2	\$ 16,501,000

Total Expense (9,281,249.94) A2
NCE SPS Non-Barg (7,107,750.02) A2
Sum of 1's
Sum of 2's

50.2421006 - SAP (50.431110.1000 - JDE)

Client	Document Number	Document Type	Document Date	Posting Date	Amount in local currency	Local Currency	Tax	Company	Profit Center	Segment	Text	Reference	Offset account	Offsetting account no.
	10049879	SA	9/30/2018	50	(6,175,667.00)	USD		50	1001	C	FAS 158 MY True-up	S	1402006	
	60001119	ZA	12/31/2018	50	(29,208,333.00)	USD		50	1001	C	FAS 158 YE True-up	S	1402006	
	60001121	ZA	12/31/2018	40	3,892,000.00	USD		50	1001	C	FAS 158 YE True-up	S	1402006	
	30000113	ZD	1/1/2019	40	29,208,333.00	USD		50	1001	C	FAS 158 YE True-up	S	1402006	
	30000120	ZD	1/1/2019	50	(3,892,000.00)	USD		50	1001	C	FAS 158 YE True-up	S	1402006	
	10009189	SA	1/31/2019	50	(25,316,333.00)	USD		50	1001	C	FAS 158 YE True-up	S	1402006	
	10020801	SA	4/30/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10026652	SA	9/31/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10032415	SA	6/30/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10038385	SA	7/31/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10044192	SA	8/31/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10049858	SA	9/30/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10056755	SA	10/1/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10062341	SA	11/1/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10068215	SA	12/1/2018	50	(604,916.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10000383	SA	1/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10009519	SA	2/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10014978	SA	3/1/2019	50	(802,666.67)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	20000282	XM	1/2/2019	40	32,227,000.00	USD		50	1001	C	XEPF PENSION CONTRIBUTION XLS	S	1000006	

Total Expense (44,959,750.00) A2 Sum of 3's

Contributions

Payment Date	Ref	XES	Ref
1/2/2019	65	5	32,227,000
		\$	32,227,000 A2

13.1402006 - SAP (13.244510.1700)

Client	Document Number	Document Type	Document Date	Posting Date	Amount in local currency	Local Currency	Tax	Company	Profit Center	Segment	Text	Reference	Offset account	Offsetting account no.
	10049879	SA	9/30/2018	40	5,971,869.99	USD		0050	1001	C	FAS 158 MY True-up	QU S	2421006	
	60001119	ZA	12/31/2018	40	28,244,458.01	USD		0050	1001	C	FAS 158 YE True-up	QU S	2421006	
	60001121	ZA	12/31/2018	50	(3,763,564.00)	USD		0050	1001	C	FAS 158 YE True-up	QU S	2421006	
	30000113	ZD	1/1/2019	50	(28,244,458.01)	USD		0050	1001	C	FAS 158 YE True-up	QU S	2421006	
	30000120	ZD	1/1/2019	40	3,763,564.00	USD		0050	1001	C	FAS 158 YE True-up	QU S	2421006	
	10009189	SA	1/31/2019	40	24,480,894.01	USD		0050	1001	C	FAS 158 YE True-up	QU S	2421006	
	10049877	SA	9/30/2018	50	(14,899,209.60)	USD		0050	1001	C	FAS 88 Settlement	QU S	6020001	3
	10068361	SA	12/31/2018	50	(6,239,366.40)	USD		0050	1001	C	FAS 88 Settlement - XEPF	QU S	6020001	3
	10009531	SA	2/28/2019	40	118,444.80	USD		0050	1001	C	Final FAS 88 Settlement - XEPF	QU S	6020001	3
	10020801	SA	4/30/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10026652	SA	5/31/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10032415	SA	6/30/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10038385	SA	7/31/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10044192	SA	8/31/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10049858	SA	9/30/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10056755	SA	10/1/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10062341	SA	11/1/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10068215	SA	12/1/2018	50	(1,281,002.80)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10000383	SA	1/1/2019	50	(967,027.19)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10009519	SA	2/1/2019	50	(967,027.19)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3
	10014978	SA	3/1/2019	50	(967,027.19)	USD		0050	1001	C	Qualified Pension Accrual	QU S	5540030	3

50.3152001 - SAP (50.488200.170 - JDE)

Client	Document Number	Document Type	Document Date	Posting Date	Amount in local currency	Local Currency	Tax	Company	Profit Center	Segment	Text	Reference	Offset account	Offsetting account no.
	10049879	SA	9/30/2018	40	203,797.01	USD		50	1001	C	FAS 158 MY True-up	S	2421006	
	60001119	ZA	12/31/2018	40	963,874.99	USD		50	1001	C	FAS 158 YE True-up	S	2421006	
	60001121	ZA	12/31/2018	50	(128,436.00)	USD		50	1001	C	FAS 158 YE True-up	S	2421006	
	30000113	ZD	1/1/2019	50	(963,874.99)	USD		50	1001	C	FAS 158 YE True-up	S	2421006	
	30000120	ZD	1/1/2019	40	128,436.00	USD		50	1001	C	FAS 158 YE True-up	S	2421006	
	10009189	SA	1/31/2019	40	835,438.99	USD		50	1001	C	FAS 158 YE True-up	S	2421006	
	10049877	SA	9/30/2018	50	(698,790.40)	USD		50	1001	C	FAS 88 Settlement	S	6020001	3
	10068361	SA	12/31/2018	50	(292,633.50)	USD		50	1001	C	FAS 88 Settlement - XEPF	S	6020001	3
	10009531	SA	2/28/2019	40	5,555.20	USD		50	1001	C	Final FAS 88 Settlement - XEPF	S	6020001	3
	10020801	SA	4/30/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10026652	SA	5/31/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10032415	SA	6/30/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10038385	SA	7/31/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10044192	SA	8/31/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10049858	SA	9/30/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10056755	SA	10/1/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10062341	SA	11/1/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10068215	SA	12/1/2018	50	(60,080.53)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10000383	SA	1/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10009519	SA	2/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3
	10014978	SA	3/1/2019	50	(43,556.14)	USD		50	1001	C	Qualified Pension Accrual	S	5540030	3

2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2017
A Basic Maximum		
1	Funding target	364,334,173
2	Target normal cost	9,313,646
3	Actuarial value of assets	341,513,699
4	50% of funding target	182,167,087
5	Additional funding target for future compensation or benefit increases	27,447,435
6	Basic maximum deductible contribution	241,748,642
B At-risk Maximum¹		
1	Funding target (at-risk assumptions)	N/A
2	Target normal cost (at-risk assumptions)	N/A
3	Actuarial value of assets	N/A
4	At-risk maximum deductible contribution	N/A
C Minimum Required Contribution		9,524,162
D Estimated Maximum Deductible Contribution		241,748,642

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2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2017
A Basic Maximum		
1	Funding target	279,694,980
2	Target normal cost	12,003,065
3	Actuarial value of assets	242,068,787
4	50% of funding target	139,847,490
5	Additional funding target for future compensation or benefit increases	11,636,550
6	Basic maximum deductible contribution	201,113,298
B At-risk Maximum¹		
1	Funding target (at-risk assumptions)	N/A
2	Target normal cost (at-risk assumptions)	N/A
3	Actuarial value of assets	N/A
4	At-risk maximum deductible contribution	N/A
C Minimum Required Contribution		13,153,420
D Estimated Maximum Deductible Contribution		201,113,298

A1

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2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2017
A Basic Maximum		
1	Funding target	1,824,553,920
2	Target normal cost	74,335,184
3	Actuarial value of assets	1,607,054,118
4	50% of funding target	912,276,960
5	Additional funding target for future compensation or benefit increases	130,098,908
6	Basic maximum deductible contribution	1,334,210,854
B At-risk Maximum¹		
1	Funding target (at-risk assumptions)	N/A
2	Target normal cost (at-risk assumptions)	N/A
3	Actuarial value of assets	N/A
4	At-risk maximum deductible contribution	N/A
C Minimum Required Contribution		104,199,511
D Estimated Maximum Deductible Contribution		1,334,210,854

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2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2018
A Basic Maximum		
1	Funding target	372,529,770
2	Target normal cost	8,637,844
3	Actuarial value of assets	346,873,507
4	50% of funding target	186,264,885
5	Additional funding target for future compensation or benefit increases	27,119,134
6	Basic maximum deductible contribution	247,678,126
B At-risk Maximum¹		
1	Funding target (at-risk assumptions)	N/A
2	Target normal cost (at-risk assumptions)	N/A
3	Actuarial value of assets	N/A
4	At-risk maximum deductible contribution	N/A
C Minimum Required Contribution		10,769,818
D Estimated Maximum Deductible Contribution		247,678,126

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2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2018
A Basic Maximum		
1	Funding target	274,678,685
2	Target normal cost	9,804,800
3	Actuarial value of assets	242,395,395
4	50% of funding target	137,339,343
5	Additional funding target for future compensation or benefit increases	10,977,261
6	Basic maximum deductible contribution	190,404,694
B At-risk Maximum¹		
1	Funding target (at-risk assumptions)	N/A
2	Target normal cost (at-risk assumptions)	N/A
3	Actuarial value of assets	N/A
4	At-risk maximum deductible contribution	N/A
C Minimum Required Contribution		11,453,712
		A2
D Estimated Maximum Deductible Contribution		190,404,694

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2.6 Calculation of estimated maximum deductible contribution

All monetary amounts shown in US Dollars

Based on Plan Year		2018
A Basic Maximum		
1	Funding target	1,768,123,723
2	Target normal cost	63,433,749
3	Actuarial value of assets	1,595,413,486
4	50% of funding target	884,061,862
5	Additional funding target for future compensation or benefit increases	122,652,495
6	Basic maximum deductible contribution	1,242,858,343
B At-risk Maximum¹		
1	Funding target (at-risk assumptions)	N/A
2	Target normal cost (at-risk assumptions)	N/A
3	Actuarial value of assets	N/A
4	At-risk maximum deductible contribution	N/A
C Minimum Required Contribution		67,573,118
D Estimated Maximum Deductible Contribution		1,242,858,343

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Brian Van Abell
Vice President & Treasurer
600 Second Avenue South, Suite 800
Minneapolis, MN 55479

December 20, 2016

Daniel J. Mruz
Wells Fargo ITS
MAC H0353-089
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below. Once the funds are received, please transfer all funds to the cash account #12229201.

Transfer Date: 1/9/2017

Plan Account #	Plan Name	Company	Transfer Amount
12229280	XEPP	NSPM	\$ 53,700,000.00
12229280	XEPP	NSPW	\$ 6,963,000.00
12229280	XEPP	Xcel Services	\$ 37,024,000.00
12229280	XEPP	XEPC	\$ 33,000.00
12229280	XEPP	Xcel Nuclear	\$ 6,711,000.00
12229280	XEPP	Disc Ops	\$ 4,569,000.00
		XEPP Total	\$ 110,000,000.00
12229281	NCE	PSCO	\$ 6,883,000.00
12229281	NCE	SPS	\$ 2,966,000.00
12229281	NCE	Disc Ops	\$ 132,000.00
		NCE Total	\$ 10,000,000.00
12229282	PSCO	PSCO	\$ 8,889,000.00
12229282	PSCO	Disc Ops	\$ 111,000.00
		PSCO Total	\$ 10,000,000.00
12229283	SPS	SPS	\$ 20,000,000.00
		SPS Total	\$ 20,000,000.00
Total			\$ 160,000,000.00

If you have any question, please contact Garrett Mruz at (612) 330-6567.

Sincerely,


Brian Van Abell
Vice President & Treasurer

Sum of 1's \$ 22,985,000

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Brian Van Abel
Vice President & Treasurer
601 Snodgrass Blvd., 4th Floor
Minneapolis, MN 55411

December 1, 2017

Daniel J. Mizut
Wells Fargo ITS
MAC N0303-068
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 12/1/2017

Plan Account #	Plan Name	Company	Transfer Amount
12229280	XEPP	NSPM	\$ 8,738.00
12229280	XEPP	NSPW	\$ 1,467.00
12229280	XEPP	Xcel Services	\$ 6,138.00
12229280	XEPP	XEPC	\$ 5.00
12229280	XEPP	Xcel Nuclear	\$ 916.00
12229280	XEPP	Disc Ops	\$ 721.00
		XEPP Total	\$ 17,986.00
12229281	NCE	PSCO	\$ 23,888.00
12229281	NCE	SPS	\$ 10,287.00
12229281	NCE	Disc Ops	\$ 481.00
		NCE Total	\$ 34,657.00
12229282	PSCO	PSCO	\$ 21,700.00
12229282	PSCO	Disc Ops	\$ 234.00
		PSCO Total	\$ 21,934.00
12229283	SPS	SPS	\$ 2,493.00
		SPS Total	\$ 2,493.00
Total			\$ 77,070.00

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If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

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Brian Van Abel
Vice President & Treasurer
414 Mueller Hall, 401 E
Minneapolis, MN 55479

December 21, 2017

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-088
506 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-467-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the executive pension transfer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below:

Transfer Date: 12/28/2017

Plan Account #	Plan Name	Company	Transfer Amount
12229280	XEPP	NSPM	\$ 319,000.00
12229280	XEPP	NSPW	\$ 320,000.00
12229280	XEPP	Xcel Services	\$ 8,850,000.00
12229280	XEPP	XEPC	\$ -
12229280	XEPP	Xcel Nuclear	\$ 1,001,000.00
12229280	XEPP	Disc Ops	\$ -
		XEPP Total	\$ 10,290,000.00
12229281	NCE	PSCO	\$ 662,000.00
12229281	NCE	SPS	\$ 505,000.00
12229281	NCE	Disc Ops	\$ -
		NCE Total	\$ 1,167,000.00
12229282	PSCO	PSCO	\$ -
12229282	PSCO	Disc Ops	\$ -
		PSCO Total	\$ -
12229283	SPS	SPS	\$ -
		SPS Total	\$ -
Total			\$ 11,477,000.00

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

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Brian Van Abel
Vice President & Treasurer
475 Hudson Hall, 4th Fl
Minneapolis, MN 55402

December 21, 2017

Daniel J. Mruz
Wells Fargo ITS
MAC N9303-098
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the executive pension transfer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 1/2/2018

Plan Account #	Plan Name	Company	Transfer Amount
12229280	XEPP	NSPM	\$ 56,623,000.00
12229280	XEPP	NSPW	\$ 9,597,000.00
12229280	XEPP	Xcel Services	\$ 42,356,000.00
12229280	XEPP	XSPC	\$ 36,000.00
12229280	XEPP	Xcel Nuclear	\$ 6,524,000.00
12229280	XEPP	Disc Ops	\$ 4,854,000.00
12229280	XEPP	XEPP Total	\$ 120,000,000.00
12229281	NCE	PSCO	\$ 6,830,000.00
12229281	NCE	SPS	\$ 3,033,000.00
12229281	NCE	Disc Ops	\$ 137,000.00
12229281	NCE	NCE Total	\$ 10,000,000.00
12229282	PSCO	PSCO	\$ 14,850,000.00
12229282	PSCO	Disc Ops	\$ 150,000.00
12229282	PSCO	PSCO Total	\$ 15,000,000.00
12229283	SPS	SPS	\$ 5,000,000.00
12229283	SPS	SPS Total	\$ 5,000,000.00
Total			\$ 180,000,000.00

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If you have any question, please contact Garrett Mkrut at (612) 330-5567.

Sincerely,

Brian Van Abel
Vice President & Treasurer

G4



December 17, 2018

Daniel J. Mruz
Wells Fargo ITS
MAC NS303-080
600 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

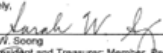
Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the executive pension transfer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below.

Transfer Date: 1/2/2019

Plan Account #	Plan Name	Company	Transfer Amount			
12229280	XEPP	NSPM	\$ 41,669,000.00			
12229280	XEPP	NSPW	\$ 7,230,000.00			
12229280	XEPP	Xcel Services	\$ 32,227,000.00	D3		
12229280	XEPP	XEPC	\$ 28,000.00			
12229280	XEPP	Xcel Nuclear	\$ 5,052,000.00			
12229280	XEPP	Disc Ops	\$ 3,785,000.00			
		XEPP Total	\$ 90,000,000.00			
12229281	NCE	PSCO	\$ 3,434,000.00			
12229281	NCE	SPS	\$ 1,501,000.00	D1	1	
12229281	NCE	Disc Ops	\$ 65,000.00			
		NCE Total	\$ 5,000,000.00			
12229282	PSCO	PSCO	\$ 39,814,000.00			
12229282	PSCO	Disc Ops	\$ 385,000.00			
		PSCO Total	\$ 40,000,000.00			
12229283	SPS	SPS	\$ 15,000,000.00	D1	1	Sum of 1's \$ 16,501,000
		SPS Total	\$ 15,000,000.00			
Total			\$ 150,000,000.00			

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,


Sarah W. Soong
Vice President and Treasurer, Member, Pension Trust Administration Committee


Robert C. Frenzel
Executive Vice President and Chief Financial Officer, Member, Pension Trust Administration Committee

G5



Brian Van Abel
Vice President & Treasurer
200 Market Street, 10th Floor
Minneapolis, MN 55401

December 5, 2016

Doriel J. Mruz
Wells Fargo ITS
MAC N0303-08B
608 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Transfers

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below. Once the funds are received, please transfer all funds to the cash account #12229201.

Transfer Date: 12/5/2016

Plan Account #	Plan Name	Company	Transfer Amount	
12229280	XEPP	NSPM	\$ 25,109.00	
12229280	XEPP	NSPW	\$ 4,126.00	
12229280	XEPP	Xcel Services	\$ 16,377.00	D2, E3
12229280	XEPP	XEPC	\$ 13.00	
12229280	XEPP	Xcel Nuclear	\$ 2,566.00	
12229280	XEPP	Disc Ops	\$ 2,119.00	
		XEPP Total	\$ 50,310.00	
12229281	NCE	PSCO	\$ -	
12229281	NCE	SPS	\$ -	
12229281	NCE	Disc Ops	\$ -	
		NCE Total	\$ -	
12229282	PSCO	PSCO	\$ 38,327.00	
12229282	PSCO	Disc Ops	\$ 440.00	
		PSCO Total	\$ 38,776.00	
12229283	SPS	SPS	\$ 126,527.00	D1, E1
		SPS Total	\$ 126,527.00	
Total			\$ 215,613.00	

If you have any question, please contact Garrett Mikrut at (612) 330-5567.

Sincerely,


Brian Van Abel
Vice President & Treasurer

12/5/2016 506 / BOOK TRANSFER DEBIT Debit Amount: 16,377.00

Cust Ref: 000000000000 Bank Ref: IA009999414026

Unique ID: RG161205116517

WT SEQ116517 WELLS FARGO BANK NA /BNF=TRUST WIRE CLEARING SRF#

EC16120526736087 TRN#161205116517 RFB# 00247853

12/5/2016 506 / BOOK TRANSFER DEBIT Debit Amount: 126,527.00

Cust Ref: 000000000000 Bank Ref: IA009999414014

Unique ID: RG161205116511

WT SEQ116511 WELLS FARGO BANK NA /BNF=TRUST WIRE CLEARING SRF#

EC16120526736084 TRN#161205116511 RFB# 00247854

G5



Brian Van Abel
Vice President & Treasurer
491 North Main, 4th Floor
Minneapolis, MN 55401

December 20, 2016

Daniel J. Mruz
Wells Fargo ITS
MAC N6003-088
508 Second Avenue South, Suite 800
Minneapolis, MN 55479
Fax: 612-667-5248

Re: Xcel Energy, Inc. Master Pension Trust Contribution

Dear Dan,

Xcel Energy hereby directs Wells Fargo Bank, N.A. as Trustee to accept an incoming wire transfer for the Xcel Energy Pension employer contributions and credit the Plan Accounts individually for the amounts and descriptions on the transfer date referenced below. Once the funds are received, please transfer all funds to the cash account #12229201.

Transfer Date: 1/3/2017

Plan Account #	Plan Name	Company	Transfer Amount				
12229280	XEPP	NSPM	\$ 53,700,000.00				
12229280	XEPP	NSPW	\$ 8,963,000.00				
12229280	XEPP	Xcel Services	\$ 37,024,000.00	E3			
12229280	XEPP	XEPC	\$ 33,000.00				
12229280	XEPP	Xcel Nuclear	\$ 5,711,000.00				
12229280	XEPP	Disc Ops	\$ 4,509,000.00				
		XEPP Total	\$ 110,000,000.00				
12229281	NCE	PSCO	\$ 6,883,000.00	E1	1		
12229281	NCE	SPS	\$ 2,985,000.00				
12229281	NCE	Disc Ops	\$ 132,000.00				
		NCE Total	\$ 10,000,000.00				
12229282	PSCO	PSCO	\$ 9,889,000.00				
12229282	PSCO	Disc Ops	\$ 111,000.00				
		PSCO Total	\$ 10,000,000.00				
12229283	SPS	SPS	\$ 20,000,000.00	E1	1	Sum of 1's	\$ 22,985,000
		SPS Total	\$ 20,000,000.00				
Total			\$ 160,000,000.00				

If you have any question, please contact Garrett Mikrut at (612) 330-6567.

Sincerely,


Brian Van Abel
Vice President & Treasurer

1/3/2017 506 / BOOK TRANSFER DEBIT Debit Amount: 37,024,000.00
Cust Ref: 00000000000 Bank Ref: IA009907173844
Unique ID: RG161230128187
WT SEQ128187 WELLS FARGO BANK NA /BNF=Trust Wire Clearing SRF#
EC16123049615214 TRN#161230128187 RFB# 00254137

1/3/2017 506 / BOOK TRANSFER DEBIT Debit Amount: 22,985,000.00
Cust Ref: 00000000000 Bank Ref: IA009907173834
Unique ID: RG161230128162
WT SEQ128162 WELLS FARGO BANK NA /BNF=Trust Wire Clearing SRF#
EC16123049615209 TRN#161230128162 RFB# 00254141

G6

Southwestern Public Service Company

Postretirement Benefits Other Than Pension Expense

Southwestern Public Service Company ("SPS") accrues postretirement benefits other than pension expense based on Generally Accepted Accounting Principles ("GAAP"). In particular, SPS accrues retiree medical expense in accordance with Accounting Standard Codification 715 (formerly Statement of Financial Accounting Standard ("FAS") 106), and long-term disability benefits in accordance with ASC 715 (formerly FAS 112). SPS relies on its actuary, Willis Towers Watson, to ensure that all calculations are performed in accordance with ASC 715.

SPS maintains retiree medical benefits for bargaining employees. Some former non-bargaining employees also receive retiree medical benefits in accordance with prior plans. SPS also maintains a long-term disability plan for employees after termination but prior to retirement. |

The basis of the calculations included in the requested cost of service is provided by Willis Towers Watson's actuarial reports, which are being provided as Work Paper G-2.2. The Test Year is April 1, 2018 through March 31, 2019, so the Test Year reflects nine months of 2018 costs and three months of 2019 costs. In addition, SPS has included the total cost amount and cost of service amounts associated with the Updated Test Year (July 1, 2018 through June 30, 2019). Summaries of the Test Year and Updated Test Year amounts are as follows:

Benefit	Entity	2017	2018	Test Year
Retiree Medical	SPS	K1, J1 \$(840,000)	K2, J2 \$(558,000)	J3, E \$(494,753)
	XES	K1, J4 \$1,491,000	K2, J5 \$1,527,000	J6, E \$1,458,500
Long-Term Disability	SPS	K4, J7 \$78,000	K4, J8 \$(9,874)	J9 \$(9,374)
	XES	K4, J10 \$17,000	K4, J11 \$91,000	J12 \$70,750

Benefit	Entity	Updated Test Year Total Cost	Updated Test Year Amount in Cost of Service
Retiree Medical	SPS	J3, E \$(431,500)	D2 \$(264,380)
	XES	J6, E \$1,390,000	D3 \$167,702
Long-Term Disability	SPS	J9 \$(44,374)	D2 \$(27,635)
	XES	J12 \$47,000	D3 \$5,879

Please refer to Schedule G-2 for the calculation of the amounts included in the cost of service.

Schedule G-2.2
Page 2 of 2
Sponsor: Schrubbe
2019 TX Rate Case

The total cost amounts (both expensed and capitalized) per GAAP and the funding amounts for these self-insured OPEB benefit costs for the three most recent years are as follows:

Benefit	Date	Entity	Funding	Total Cost
Retiree Medical	12/31/16	SPS	PY \$559,048	\$(765,000)
		XES	\$1,148,542	\$1,350,000
	12/31/17	SPS	J1 \$182,919	J1, K1 \$(840,000)
		XES	J4 \$1,936,094	J4, K1 \$1,491,000
	12/31/18	SPS	J2 \$1,891	J2, K2 \$(558,000)
		XES	J5 \$1,759,987	J5, K2 \$1,527,000
Long-Term Disability	12/31/16	SPS	PY \$248,510	\$(6,000)
		XES	\$115,970	\$(557,000)
	12/31/17	SPS	J7 \$181,911	J7, K4 \$78,000
		XES	J10 \$165,532	J10, K4 \$17,000
	12/31/18	SPS	J8 \$149,643	J8, K4 \$(9,874)
		XES	J11 \$103,160	J11, K4 \$91,000

As of 12/31/2018, the SPS retiree medical and life insurance plan had a funded status of \$(1,837,000) and a benefit obligation of \$41,883,000. The company uses GAAP as its basis for recording costs associated with the retiree medical and life insurance plan.

F

Please refer to Work Paper G-2.2 for documentation supporting the Total Cost and Funding amounts.

The retiree medical benefits listed in this schedule are applicable to retirees. Recipients of long-term disability payments may not be retirees.

These costs are also included in Schedule G-2 and are recorded in FERC 926.

Update Period Actuals

Benefit	Entity	Updated Test Year Total Cost	Updated Test Year Amount in Cost of Service
Retiree Medical	SPS	J3, E \$(431,500)	B2 \$(264,112)
	XES	J6, E \$1,390,000	B3 \$167,794
Long-Term Disability	SPS	J9 \$(44,374)	B2 \$(27,568)
	XES	J12 \$47,000	B3 \$5,879

Please refer to Schedule G-2 for the calculation of the amounts included in the cost of service.

B1

Schedule G-2.44

Page 7 of 9

Sponsor: Rick Schrubbe

		Total Costs (O&M and Capital)													
		SPS													
Line No.		2018 Apr	2018 May	2018 Jun	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	Test Year Total	Update Period Total
1	401k March	246,854	246,854	170,555	234,137	234,137	222,097	232,900	232,900	175,821	246,214	312,663	246,214	2,801,147	698,434
2	Service Center Administration Fees	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888	2,888	18,206	8,413
3	Other consulting and expenses (Insurance Related)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Pkx Spending Administration Fees	389	389	389	389	389	389	62	62	15	521	521	521	1,088	1,562
5	STD and LTD Administration Fees	1,240	1,240	1,240	1,240	1,240	16,965	2,943	2,943	7,756	2,647	2,647	2,647	44,143	7,940
6	Active Healthcare Administration Fees	28,263	28,263	28,263	28,263	28,263	124,868	38,998	38,998	3,142	21,137	21,137	21,137	410,762	63,411
7	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tuition Reimbursement Program	11,688	11,688	11,688	11,688	11,688	11,688	8,091	8,091	(10,065)	10,928	10,928	10,928	94,728	32,783
9	Other consulting and expenses (Insurance Related)	22,696	22,696	22,696	22,696	22,696	7,1429	19,488	19,488	33,328	21,576	21,576	21,576	5,250	64,641
10	Nonqualified Deferred 401k Match	211	211	211	211	211	211	211	211	(375)	191	187	187	0	572
11	FAS 87 Nonqualified Pension	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	959,333	959,333	959,333	13,177,000	2,876,000
12	FAS 87 Qualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Other consulting and expenses (Insurance Related)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FAS 108 Return Medical	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(25,418)	(25,418)	(25,418)	(76,259)	(76,259)
15	FAS 112 Long-Term Disability	1,563	(3,250)	(3,250)	(983)	(983)	(583)	(583)	(583)	(3,457)	1,750	1,750	1,750	(6,333)	(3,646,566)
16		1,450,651	1,386,283	1,343,740	1,289,863	1,289,863	1,431,119	1,405,618	1,405,618	1,317,211	1,221,913	1,292,779	1,221,913	16,281,260	
17															
18															
19															
20															
21															
22															
23	401k March	879,329	879,329	1,036,474	905,520	905,520	865,804	901,107	901,107	1,001,623	922,051	912,716	922,051	11,014,650	3,105,349
24	Service Center Administration Fees	59,550	59,550	59,550	59,550	59,550	59,550	42,596	42,596	48,384	59,982	59,982	59,982	522,245	1,79,945
25	Other consulting and expenses (Insurance Related)	2,172	2,172	2,172	2,172	2,172	2,172	2,011	2,011	48,406	2,415	2,415	2,415	72,476	7,244
26	Pkx Spending Administration Fees	389	389	389	389	389	389	62	62	15	521	521	521	1,088	1,562
27	STD and LTD Administration Fees	1,185	1,185	1,185	1,185	1,185	11,385	2,024	2,024	5,383	24,871	24,871	24,871	24,871	74,612
28	Active Healthcare Administration Fees	220,054	220,054	220,054	220,054	220,054	883,193	291,514	291,514	62,618	146,229	146,229	146,229	3,007,793	438,686
29	Health Assessment Administration Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Tuition Reimbursement Program	35,213	35,213	35,213	35,213	35,213	265,484	60,800	60,800	(188,084)	34,025	34,025	34,025	102,075	102,075
31	Other consulting and expenses (Insurance Related)	32,146	32,146	32,146	32,146	32,146	54,931	175,999	175,999	52,180	244,084	244,084	244,084	86,590	644,483
32	FAS 87 Nonqualified Pension	1,346,000	1,346,000	1,346,000	1,346,000	1,346,000	1,346,000	1,346,000	1,346,000	1,346,000	1,259,576	1,259,576	1,259,576	3,068,770	3,068,770
33	FAS 88 settlement expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Nonqualified Deferred 401k Match	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	(3,447)	10,629	10,629	10,629	31,887	31,887
35	FAS 87 Nonqualified Pension	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,813,250	1,813,250	1,813,250	5,439,750	5,439,750
36	FAS 87 Qualified Pension	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	FAS 108 Return Medical	127,500	127,500	127,500	127,500	127,500	127,500	127,500	127,500	127,500	104,417	104,417	104,417	313,250	313,250
38	FAS 112 Long-Term Disability	7,250	(3,283)	(3,283)	(3,283)	(3,283)	(3,283)	(3,283)	(3,283)	(7,283)	1,833	1,833	1,833	(6,053)	(6,053)
39		3,463,137	3,794,861	3,744,082	3,577,523	3,444,260	4,062,425	3,796,742	3,796,742	3,310,340	3,313,478	3,313,478	3,313,478	41,364,752	10,753,745

[illegible]

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232
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Line

NOTE: Schedules G-2, #2, #3 and #4 represent the total benefit costs in FERC-926. FAS-87 pension costs and source documentation are also reported in Schedule G-2, #3. FAS-112 long-term disability costs and source documentation are also reported in Schedule G-2, FAS 106

NOTE: Schedules G-2 #2, #3 and #4 represent the total benefit costs in FIRC 926. FAS 87 pension costs and source documentation are also reported in Schedule G-2 #2, #3 and #4. FAS 112 long-term disability costs and source documentation are also reported in Schedule G-2 #2. FAS 106

D1

Schedule G-2.44
Page 7 of 9
Sponsor: Rick Schrubbe

Line No.	Total Costs (OSM and Capital)												Update Period
	2018 Apr	2018 May	2018 Jun	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	
1	246,854	246,854	170,555	234,137	234,137	222,097	232,900	232,900	175,821	246,214	312,663	246,214	Total
2	2,880	2,880	2,880	2,880	2,880	2,880	1,739	1,739	0	2,804	2,804	2,804	698,434
3	0	0	0	0	0	0	0	0	0	0	0	0	84,113
4	380	380	380	380	380	2,559	62	62	15	521	521	521	1,562
5	1,240	1,240	1,240	1,240	1,240	16,965	2,943	2,943	7,756	2,647	2,647	2,647	7,940
6	28,263	28,263	28,263	28,263	28,263	124,088	38,998	38,998	3,142	21,137	21,137	21,137	634,111
7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	11,688	11,688	11,688	11,688	11,688	0	8,091	8,091	(10,065)	10,928	10,928	10,928	32,783
9	7,000	7,000	7,000	7,000	7,000	0	0	0	0	0	0	0	0
10	22,696	22,696	22,696	22,696	22,696	7,1429	19,488	19,488	33,328	21,576	21,576	21,576	64,641
11	0	0	0	0	0	0	0	0	0	0	0	0	0
12	211	211	211	211	211	211	211	211	(375)	191	187	191	572
13	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	959,333	959,333	959,333	2,878,000
14	0	0	0	0	0	0	0	0	0	0	0	0	0
15	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	7,629,250
16	0	0	0	0	0	0	0	0	0	0	0	0	0
17	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	7,629,250
18	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	1,450,651	7,629,250
19	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0	0	0	0	0
34	0	0	0	0	0	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0	0	0	0	0	0
36	0	0	0	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0	0	0	0	0

D1

[illegible]

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232
------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

D2

NOTE: Schedules G-2 #2, #3 and #4 represent the total benefit costs in FERC 926. FAS 87 pension costs and source documentation are also reported in Schedule G-2, #3. FAS 112 long-term disability costs and source documentation are also reported in Schedule G-2, FAS 106

NOTE: Schedules G-2 #2, #3 and #4 represent the total benefit costs in FERC 926, FAS 87 pension costs and source

Calculation of Test Year Amounts

		Retiree Medical and Life Insurance		
		2018	2019	Test Year
SPS				
Annual Total Cost	J2	(558,000)	K3	(305,000)
Divide By 12		12		12
Months in Test Year		9		3
Total		(418,500)	(76,250)	(494,750) A
XS				
Annual Total Cost	J5	1,527,000	K3	1,253,000
Divide By 12		12		12
Months in Test Year		9		3
Total		1,145,250	313,250	1,458,500 A

Calculation of Update Period Amounts

		Retiree Medical and Life Insurance		
		2018	2019	Test Year
SPS				
Annual Total Cost	J2	(558,000)	K3	(305,000)
Divide By 12		12		12
Months in Test Year		6		6
Total		(279,000)	(152,500)	(431,500) A
XS				
Annual Total Cost	J5	1,527,000	K3	1,253,000
Divide By 12		12		12
Months in Test Year		6		6
Total		763,500	626,500	1,390,000 A

Xcel Energy Inc.
Disclosure Under U.S. GAAP
Retiree Medical and Life Insurance Plan
Measured as of December 31, 2018
(\$ in Thousands)

	Discontinued Operations ¹	Xcel Energy Nuclear	NSP-MN ²	NSP-WI	PSCO	SPS ³	Xcel Services ³	NEPC	Total Xcel Energy
<i>Funded status at end of year</i>									
Benefit obligation at end of year	7,473	837	75,145	12,801	376,545	41,883	A 27,007	24	541,715
Fair value of assets at end of year	1,337	0	2,432	426	372,117	40,046	620	0	416,978
Funded status	(6,136)	(837)	(72,713)	(12,375)	(4,428)	(1,837)	A (26,387)	(24)	(124,737)
<i>Amounts recognized in the Statement of Financial Position</i>									
Noncurrent assets	0	0	0	0	0	0	0	0	N/A
Current liabilities	0	(17)	(4,755)	(742)	0	0	(967)	(5)	N/A
Noncurrent liabilities	(6,136)	(820)	(67,958)	(11,633)	(4,428)	(1,837)	(25,420)	(19)	(124,737)
Total	(6,136)	(837)	(72,713)	(12,375)	(4,428)	(1,837)	(26,387)	(24)	(124,737)
<i>Amounts recognized in Accumulated Other Comprehensive Income</i>									
Net loss (gain)	1,806	(347)	34,681	6,809	66,873	(9,572)	15,402	(93)	115,559
Net prior service cost (credit)	(430)	362	(12,723)	(1,432)	(15,270)	(1,825)	(1,606)	0	(32,924)
Total	1,376	15	21,958	5,377	51,603	(11,397)	13,796	(93)	82,635
<i>Amounts recognized in Other Comprehensive Income</i>									
Net loss (gain) recognized in 2018 NPBC	162	(11)	2,392	554	4,083	(453)	989	(5)	7,711
Net loss (gain) arising during 2018 ⁴	(1,111)	(152)	(8,486)	(3,190)	(6,804)	(1,405)	(2,437)	(7)	(23,592)
Prior service cost (credit) recognized in 2018 NPBC	(104)	49	(3,085)	(351)	(6,178)	(404)	(557)	1	(10,629)
Prior service cost (credit) arising during 2018	0	0	0	0	0	0	0	0	0
<i>Amounts expected to be recognized in 2019 net periodic benefit cost</i>									
Net loss (gain) recognized in 2019 NPBC ⁵	79	(15)	1,523	299	2,936	(420)	676	(4)	5,074
Prior service cost (credit) recognized in 2019 NPBC	(110)	57	(3,075)	(331)	(5,399)	(466)	(565)	0	(9,909)
Total	(31)	42	(1,552)	(32)	(2,463)	(886)	111	(4)	(4,835)

See footnotes on page 4

[illegible]

Medi-Cal Only Assets		Medi-Cal Cash Assets			
13.1476661 - Med D Remb	13.3702761500 - Med D Remb	(1,189.88)		(12,966.24)	(14,156.10)
Rebates to ST					
13.2071001 - Current Reg Liability	13.3702761500 - Current Reg Liability	(6,250.00)		8,750.00	177,000.00
13.2331001 - Reg Lab Contra	13.4219501999 - Reg Lab Contra	6,250.00		(8,750.00)	(177,000.00)
13.2331001 - Reg Lab	13.4219501900 - Reg Lab				-
Year End FAS 158 Adl					
13.2421016	13.4313201000			(2,930,000.00)	(2,930,000.00)
13.2071001 - Current Reg Liability	13.3702761500 - Current Reg Liability	(642,000.00)			
13.2331001 - Reg Lab Contra	13.4219501900 - Reg Lab Contra	642,000.00		(426,703.00)	(1,068,703.00)
13.2331001 - Reg Lab	13.4219501900 - Reg Lab			3,356,703.00	3,968,703.00
Total				-	-
Ending Balance					
13.2421016	13.4313201000			(2,930,000.00)	(2,930,000.00)
13.1402011 - Reg Asset	13.2445101500 - Reg Asset	432,656.76			
13.2071001 - Current Reg Liability	13.3702761500 - Current Reg Liability	(1,004,000.00)			
13.2331001 - Reg Lab Contra	13.4219501999 - Reg Lab Contra	1,004,000.00			
13.2331001 - Reg Lab	13.4219501900 - Reg Lab				
Total					
SAP Balance					
13.2421016	13.4313201000			(2,930,000.00)	(2,930,000.00)
13.1402011 - Reg Asset	13.2445101500 - Reg Asset	432,656.76			
13.2071001 - Current Reg Liability	13.3702761500 - Current Reg Liability	(1,004,000.00)			
13.2331001 - Reg Lab Contra	13.4219501999 - Reg Lab Contra	1,004,000.00			
13.2331001 - Reg Lab	13.4219501900 - Reg Lab				
Total					
Year End FAS 158 Adl					
13.2421016	13.4313201000			(2,930,000.00)	(2,930,000.00)
13.1402011 - Reg Asset	13.2445101500 - Reg Asset	432,656.76			
13.2071001 - Current Reg Liability	13.3702761500 - Current Reg Liability	(1,004,000.00)			
13.2331001 - Reg Lab Contra	13.4219501999 - Reg Lab Contra	1,004,000.00			
13.2331001 - Reg Lab	13.4219501900 - Reg Lab				
Total					
Reconciliation Approved By:					
Todd Degruille MANAGER-EMPLOYEE TAX & ACCT					

Reconciliation Approved By:
Todd Degruille
MANAGER-EMPLOYEE TAX & ACCT

Reconciliation Created By:
Levi Glines
Consultant
612-330-71647

Reconciliation Created By:
Levi Glines
Consultant
612-330-71647

Reconciliation Approved By:
Todd Degruille
MANAGER-EMPLOYEE TAX & ACCT

Reconciliation Approved By:
Todd Degruille
MANAGER-EMPLOYEE TAX & ACCT

Southwestern Public Service
FAS 106 Postretirement Medical Liability
2018 Activity Summary

[illegible]

Reconciliation Approved By:
Todd Degruillier
MANAGER'EMPLOYEE TAX & ACC
612-330-7647

ation Created By:
 Levi Glines
 Consultant
 2-330-7647
 1.24.19

Reconciliation Approved By:
Todd Degruillier
MANAGER*EMPLOYEE TAX & ACCT
612-330-7647

Reconciliation Created By:
Levi Glines
Consultant
612-330-7647
7.3.19

Xcel Energy Service Company
FAS 106 Postretirement Medical Liability
2017 Activity Summary

[illegible]

Xcel Energy Service Company
FAS 106 Postretirement Medical Liability
2018 Activity Summary

[illegible]

Reconciliation Approved By:
Todd Degruillier
MANAGER*EMPLOYEE TAX & ACCT
612-330-7647

Reconciliation Created By:
Levi Glines
Consultant
612-330-7647
7.3.19

SPS
FAS 112

2016 Activity Summary

	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL
Beginning Balance													
242021 - Work Comp	(0)	(0)	(0)	(0)	(0)	(0)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(0)
242021 - LTD	(872,610)	(860,877)	(843,090)	(837,285)	(827,348)	(812,247)	(803,135)	(809,157)	(800,130)	(791,438)	(782,438)	(773,607)	(872,610)
Adjusted Balance	(872,610)	(860,877)	(843,090)	(837,285)	(827,348)	(812,247)	(803,135)	(809,157)	(800,130)	(791,438)	(782,438)	(773,607)	(872,610)
Current Year Actuals:													
LTD Insurance (A)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)
LTD Insurance (B)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)	(17,281)
Total Actuals	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)	(21,007)
Other													
Work Comp Firms (G)	(3,285)	(3,188)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,285)
242021 - Work Comp	(3,285)	(3,188)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,285)
242021 - LTD	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)
LTD Payments (A)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)	(18,727)
Total Other	(22,012)	(21,915)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(22,012)
Ending Balance													
242021 - Work Comp	(0)	(0)	(0)	(0)	(0)	(0)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(0)
242021 - LTD	(860,877)	(843,090)	(817,285)	(827,446)	(818,248)	(809,137)	(800,135)	(800,135)	(791,438)	(782,438)	(773,607)	(764,835)	(860,877)
Total Ending Balance	(860,877)	(843,090)	(817,285)	(827,446)	(818,248)	(809,137)	(800,135)	(800,135)	(791,438)	(782,438)	(773,607)	(764,835)	(860,877)
Balance Per SAP 13.042.021													
Total JDE Balance	(860,877)	(843,090)	(817,285)	(827,446)	(818,248)	(809,137)	(800,135)	(800,135)	(791,438)	(782,438)	(773,607)	(764,835)	(860,877)
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0

Reconciliation Created By:
Levi Glines
Consultant
612-330-0372
1.03.18

Reconciliation Approved By:
Todd Degruiller
Manager - Benefits Accounting
612-330-0357

SPS
FAS 112

2018 Activity Summary

	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	TOTAL
Beginning Balance													
242021 - Work Comp	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)
242021 - LTD	(765,851)	(753,373)	(740,889)	(728,398)	(715,916)	(703,432)	(690,948)	(678,464)	(665,980)	(653,496)	(641,012)	(628,528)	(765,851)
Adjusted Balance	(768,725)	(756,247)	(743,763)	(731,272)	(718,790)	(706,306)	(693,822)	(681,338)	(668,854)	(656,370)	(643,886)	(631,402)	(768,725)
Current Year Actuals:													
WorkComp (A)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)
LTD Insurance (B)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)	(1,580)
Total Actuals	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)	(3,160)
Other													
Work Comp Firms (G)	(3,218)	(3,195)	(3,180)	(3,177)	(3,172)	(3,167)	(3,162)	(3,157)	(3,152)	(3,147)	(3,142)	(3,137)	(3,218)
242021 - Work Comp	(3,218)	(3,195)	(3,180)	(3,177)	(3,172)	(3,167)	(3,162)	(3,157)	(3,152)	(3,147)	(3,142)	(3,137)	(3,218)
242021 - LTD	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)
LTD Payments (A)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)	(17,269)
Total Other	(20,487)	(20,464)	(20,449)	(20,446)	(20,443)	(20,439)	(20,436)	(20,433)	(20,430)	(20,427)	(20,424)	(20,421)	(20,487)
Ending Balance													
242021 - Work Comp	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(0)
242021 - LTD	(753,373)	(740,889)	(728,398)	(715,916)	(703,432)	(690,948)	(678,464)	(665,980)	(653,496)	(641,012)	(628,528)	(616,044)	(753,373)
Total Ending Balance	(756,247)	(743,763)	(731,272)	(718,790)	(706,306)	(693,822)	(681,338)	(668,854)	(656,370)	(643,886)	(631,402)	(619,918)	(756,247)
Balance Per SAP 13.042.021													
Total JDE Balance	(756,247)	(743,763)	(731,272)	(718,790)	(706,306)	(693,822)	(681,338)	(668,854)	(656,370)	(643,886)	(631,402)	(619,918)	(756,247)
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0

Reconciliation Created By:
Levi Glines
Consultant
612-330-0372
1.03.18

Reconciliation Approved By:
Todd Degruiller
Manager - Benefits Accounting
612-330-0357

Reconciliation Approved By:
Todd Degruillier
Manager - Benefits Accounting
612-330-6557

Reconciliation Created By:
Levi Glines
Consultant
612.337.2372
7.3.19

**Xcel Service
FAS 112**

[illegible]

Reconciliation Approved By:
Todd Degruillier
Manager - Benefits Accounting
612-330-6557

Reconciliation Created By:
Levi Glines
Consultant
612.337.2372
1 9 18

Xcel Service
FAS 112

2018 Activity Summary												
	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec TOTAL
Beginning Balance												
2421021		(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)
Adjusted Balance		(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)
Current Year Accruals:												
Workcomp	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)
LTD Insurance (B)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)
Total Accruals												
Other												
Trans Paid Directly PIR (C)												
LTD (A)												
Total Other												
Ending Balance												
2421021		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Adjusted Balance		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Balance Per JDE		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Total JDE Balance		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Difference related to LTD												

Reconciliation Created By:
Levi Glines
Consultant
612-337-2372
1.16.19

Reconciliation Approved By:
Todd Degruiller
Manager - Benefits Accounting
612-330-6557

Xcel Service
FAS 112

2019 Activity Summary												
	Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec TOTAL
Beginning Balance												
2421021		(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)
Adjusted Balance		(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)	(259,784)
Current Year Accruals:												
Workcomp	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)
LTD Insurance (B)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)	(7,583)
Total Accruals												
Other												
Trans Paid Directly PIR												
LTD (A)												
Total Other												
Ending Balance												
2421021		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Adjusted Balance		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Balance Per JDE		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Total JDE Balance		(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)	(267,367)
Difference related to LTD												

Reconciliation Created By:
Levi Glines
Consultant
612-337-2372
7.3.19

Reconciliation Approved By:
Todd Degruiller
Manager - Benefits Accounting
612-330-6557

	Diff
15,470,000 Total Funding 5,23,810	
(14,788,000)	65
840,000	
Total Expense	A
Total Funding	
Total Funding	
Sum of 1's	
(81)	
183,000	
182,810	A

(14,000) (156)

(13,779,000) (172)

397,802
(4,088)

FAS 158 Total	393,257
	(12,929,000)

	Diff
13,420,000	
(13,583,000)	(169)
(1,491,000)	-
Total Expense	A
Total Funding	
Total Funding	
Sum of 1's	
94	1,986,094
1,986,000	A
(4,000)	405
(13,142,000)	(270)

DHF	
13,142,000	(270)
(1,527,000)	-
Total Expense	A
Total Funding	
1,654,000	105,987
	Sum of 1's
	1,759,987 A
	(22,424)
FAS 159 Total	(340,707)
(12,391,000)	

(12,591,000)	(340,707)
--------------	-----------

Total Expense	Total Expense
12 months ended	12 months ended
3,119	6,30.19
-	A
(1,253,000)	(1,380,000) A

1,587,000 (937,522)

FAS 158 Total	(12,257,000)	(1,284,858)
----------------------	---------------------	--------------------

TM Report Dated 5.17.17	Difference	
0	0	0
(877,000)	(4,981)	*Variance will be traced-up in YE FAS 158 reports
		(4,981) *Variance will be traced-up in YE FAS 158 reports
(78,000)	0	

J7

TM Report Dated 5.17.17	Difference	
(3,000)	(126)	
(766,000)	(165)	
3,000	126	
7,000	0	

J8

192
0

Total Expense	9,37
12 months ended	
3.31.19	

Total Expense	44,373 A
12 months ended	
6.30.19	

67

TW Report
Dated
5.17.17

Difference

(406,000)	2,747
-----------	-------

(17,000)	0
----------	---

J110

WTW Report Dated 2.9.18	Difference
(26,000)	215
(91,000)	0

J11

WTW Report Dated 2.9.19	Difference
(268,000)	373
(3,000)	0
	Total Expense 12 months ended 31.12.19
	(70,750) sum of red
	(47,000) A

J12

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EXHIBIT III
Page 1 of 6

XCEL ENERGY INC. - Postretirement Benefits
Benefit Cost by Legal Entity
(\$ in Thousands)

2017		Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Net Cost	January 1 Prepaid (Accrued)	Contribution
					Prior Service Cost	Net (Gain)/Loss			
	Discontinued Operations ¹	-	346	(88)	(103)	143	298	(4,920)	706
	Xcel Energy Nuclear	15	33	-	49	(15)	82	(649)	15
	NSP - MN ²	129	3,382	(214)	(3,085)	2,041	2,253	(59,479)	7,992
	NSP - WI	29	590	(31)	(351)	436	673	(7,681)	1,365
	PSCo	767	16,765	(21,905)	(6,247)	3,843	(6,777)	22,396	-
	SPS ³	875	1,659	(2,355)	(401)	(618)	A (840)	(14,768)	-
	Xcel Services ³	44	1,161	(29)	(549)	864	1,491	(13,583)	1,748
	XEPC (former EMI)	-	1	-	1	(5)	(3)	(123)	6
	Total Xcel Energy	1,859	23,937	(24,622)	(10,686)	6,689	(2,823)	(78,827)	11,832

¹Includes NRG, BMG, Viking, Nantogas, Cheyenne, Quiox and UE.

²Includes Elogne and Sever.

³Includes Executive Life Insurance benefits.

Assumptions

Discount Rate	4.13%
Expected Return on Assets	5.80%

Medical Trend

Initial (2017)	5.50%
Ultimate	4.50%
Year Ultimate Reached	2019

Assumed Mortality Table

Bargaining:

RPH-2014 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA

MP-2016 methodology.

RPH-2014 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA

MP-2016 methodology.

Non-bargaining:

Contributions for PSCo and SPS are assumed equal to the net cost, but not less than zero. Contributions for other legal entities are assumed equal to the expected benefit payments.

See May 17, 2017 letter for additional information on data, assumptions, methods, and plan provisions.

XCEL ENERGY INC. - Postretirement Benefits
U.S. GAAP Cost Estimates by Legal Entity
(\$ in Thousands)

	Amortizations					Net Cost	January 1 Prepaid (Accrued)	Contribution
	Service Cost	Interest Cost	Expected Return on Assets	Prior Service Cost	Net (Gain)/Loss			
2018								
Discontinued Operations ¹	-	308	(99)	(104)	162	267	(4,618)	721
Xcel Energy Nuclear	19	34	-	49	(11)	91	(731)	16
NSP - MN ²	151	3,040	(382)	(3,085)	2,392	2,116	(51,603)	7,915
NSP - WI	37	568	(63)	(351)	554	745	(6,516)	1,347
PGCo	609	14,994	(22,699)	(6,178)	4,083	(9,191)	33,469	-
SPG ³	1,118	1,641	(2,460)	(404)	(453)	(558)	(13,779)	-
Xcel Services ³	62	1,077	(44)	(557)	989	1,527	(13,142)	1,654
XEPC (former EMI)	-	1	-	1	(5)	(3)	(120)	6
Total Xcel Energy	1,996	21,663	(25,747)	(10,629)	7,711	(5,006)	(57,020)	11,659

¹Includes NRG, BMG, Viking, Netrogas, Cheyenne, Quiox and UE.

²Includes Blount and Sere.

³Includes Executive Life Insurance benefits.

Assumptions

Discount Rate	3.62%
Expected Return on Assets	5.80%
Medical Trend	Pre-65 Post-65
Initial (2018)	7.00% 5.50%
Ultimate	4.50% 4.50%
Year Ultimate Reached	2023 2023

Assumed Mortality Table

Bargaining:
Non-bargaining:
Contributions for PGCo and SPG are assumed equal to the net cost, but not less than zero. Contributions for other legal entities are assumed equal to the expected benefit payments.
See May 18, 2016 letter for additional information on data, assumptions, methods and plan provisions.

RPH-2014 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA

MP-2016 methodology.

RPH-2014 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA

MP-2016 methodology.

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EXHIBIT III
Page 1 of 6

XCEL ENERGY INC. - Postretirement Benefits
U.S. GAAP Cost Estimates by Legal Entity
(\$ in Thousands)

	Amortizations						Contribution
	Service Cost	Interest Cost	Expected Return on Assets	Prior Service Cost	Net (Gain)/Loss	Net Cost	
2019							
Discontinued Operations ¹	-	309	(71)	(110)	79	207	658
Xcel Energy Nuclear	14	36	-	57	(15)	92	17
NSP - MN ²	112	3,091	(129)	(3,075)	1,523	1,522	7,187
NSP - WI	27	528	(23)	(351)	299	480	1,168
PSCo	478	15,626	(18,936)	(5,399)	2,936	(5,295)	-
SPS ³	879	1,741	(2,039)	(466)	(420)	(305)	-
Xcel Services ³	43	1,132	(33)	(565)	676	1,253	1,587
XEPC (former EMI)	-	1	-	-	(4)	(3)	5
Total Xcel Energy	1,553	22,464	(21,231)	(9,909)	5,074	(2,049)	10,622

¹Includes NRG, BMG, Viking, Natrogas, Cheyenne, Quiox and UE.

²Includes Eloigne and Seren.

³Includes Executive Life Insurance benefits.

Assumptions

Discount Rate	4.32%
Expected Return on Assets	5.30%
Medical Trend	Pre-65
Initial (2019)	6.50%
Ultimate	4.50%
Year Ultimate Reached	2023

Assumed Mortality Table
Bargaining:

Non-bargaining:

RPH-2014 Blue Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

RPH-2014 White Collar headcount-weighted table adjusted for Xcel Energy mortality study, projected with generational mortality improvements using an adjusted SOA MP-2016 methodology.

MP-2016 methodology.

Contributions for PSCo and SPS are assumed equal to the net cost, but not less than zero. Contributions for other legal entities are assumed equal to the expected benefit payments. See May 17, 2019 letter for additional information on data, assumptions, and plan provisions.

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Exhibit VI
Xcel Energy Inc. - LTD and Workers' Compensation
Benefit Cost Estimates by Legal Entity
(\$ in Thousands)

<u>Fiscal Year Ending</u> <u>U.S. GAAP</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>
<u>Discount Rate - Workers' Compensation</u>	3.96%	3.51%	3.51%	3.51%	3.51%	3.51%	3.51%
<u>Former NSP - Workers' Compensation</u> ¹							
MN/SD	509	339	291	272	253	236	221
MI/WI	12	(53)	4	4	4	4	3
Subtotal	521	286	295	276	257	240	224
<u>Former NCE - Workers' Compensation</u> ¹							
Colorado - PSCo	162	555	58	55	54	51	49
<u>Deductible States - Workers' Compensation</u>							
Deductible States - SPS (KS, OK, NM, and TX)	-	(3)	A	-	-	-	-
Total Xcel Energy Workers' Compensation	683	838	353	331	311	291	273
<u>Discount Rate - LTD Income</u>	3.96%	3.51%	3.51%	3.51%	3.51%	3.51%	3.51%
<u>LTD Income</u>							
Discontinued Operations - Cheyenne	14	(21)	2	2	2	1	2
Discontinued Operations ²	78	89	19	18	17	16	14
NSP-MN	120	(22)	214	202	191	179	168
NSP-WI	207	(258)	43	42	39	37	34
PSCo	26	(117)	41	31	25	19	15
SPS	78	(7)	A, F	14	10	7	4
Utility Engineering	4	(3)	1	2	1	1	-
Xcel Services	17	A	A, F	7	5	4	4
XEPC	5	3	-	-	-	-	-
Total Xcel Energy LTD Income	549	(245)	348	318	290	264	241
Total Xcel Energy U.S. GAAP	1,232	593	701	649	601	555	514

¹ Results for former NSP states include income replacement and medical benefits as well as reserve for bankrupt insurers.
Colorado results include reserve for bankrupt insurers.

² Includes NRG, BMG, Viking and Natrogas.

The results above are based on the data, assumptions, methods, and plan provisions described in our May 18, 2018 letter.

5/18/2018
http://natec.internal.towerwatson.com/clients/605084/Xcel/RETActuals-2018/Documents/Projections/May/Projections - 05182018 to Xcel.xlsx ADO 712 Cost

Willis Towers Watson

**Xcel Energy Inc. - LTD and Workers' Compensation
Benefit Cost Estimates by Legal Entity
(\$ in Thousands)**

Exhibit VI
Page 1 of 1

Fiscal Year Ending	2018	2019	2020	2021	2022	2023	2024
U.S. GAAP	Actual	Actual	Budget	Budget	Budget	Budget	Budget
<i>Discount Rate - Workers' Compensation</i>	3.51%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%
<i>Former NSP - Workers' Compensation¹</i>							
MN/SD	339	(1,517)	270	253	235	220	205
MI/WI	(53)	(22)	3	3	3	4	3
Subtotal	286	(1,539)	273	256	238	224	208
<i>Former NCE - Workers' Compensation²</i>							
Colorado - PSCo	555	-250	52	51	48	48	46
<i>Deductible States - Workers' Compensation</i>							
Deductible States - SPS (KS, OK, NM, and TX)	-3	0	0	0	0	0	0
Total Xcel Energy Workers' Compensation	838	(1,789)	325	307	286	272	254
<i>Discount Rate - LTD Income</i>	3.51%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%
LTD Income							
<i>Discontinued Operations - Cheyenne</i>	(21)	11	4	3	3	2	1
<i>Discontinued Operations²</i>	89	89	22	20	19	18	17
NSP-MN	(22)	(153)	226	212	200	187	176
NSP-WI	(258)	(16)	48	45	43	41	38
PSCo	(117)	70	37	29	25	19	15
SPS	(7)	(76)	16	10	8	4	2
Utility Engineering	(3)	(3)	1	1	2	1	1
Xcel Services	91	3	8	6	6	6	5
XEPC	3	-	-	-	-	-	-
Total Xcel Energy LTD Income	(245)	(75)	362	326	306	278	255
Total Xcel Energy U.S. GAAP	593	(1,864)	687	633	592	550	509

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Schedule G-2.2
Page 1 of 2
Sponsor: Rick Schrubbe

Southwestern Public Service Company
Postretirement Benefits Other Than Pension Expense

Southwestern Public Service Company (SPS) accrues postretirement health and welfare benefit costs based on a Generally Accepted Accounting Principles (GAAP) calculation and accrues expense per ASC 715 (formerly Statement of Financial Accounting Standard No. 106 (SFAS 106)), and long-term disability benefits in accordance with ASC 715 (formerly SFAS 112, *Employers' Accounting for Post-employment Benefits*). We rely on our actuary, Towers Watson (formerly Watson Wyatt Worldwide), to ensure all determinations are done in accordance with ASC 715.

Southwestern Public Service Company maintains postretirement health and welfare benefit plans for non-bargaining and bargaining employees. SPS also maintains a long-term disability plan for employees after termination but prior to retirement.

The basis of the calculations included in the requested cost of service is provided by Towers Watson actuarial reports (see Work Paper G-2.2). The test year is the 12 months ending March 31, 2017, therefore the test year reflects nine months of 2016 costs and three months of 2017 costs. In addition SPS has included the total cost amount and cost of service amounts associated with the update period, the 12 months ending June 30, 2017. A summary of the test year and update period amounts are as follows:

		Annual 2015	Annual 2016	Test Year Total Cost
Retiree Medical & Life Insurance	SPS	\$-881,000	\$-765,000	\$-783,750
	XES	\$1,545,000	\$1,350,000	\$1,385,250
Long-Term Disability	SPS	\$166,000	\$-6,000	\$ 15,000
	XES	\$733,000	\$-557,000	\$ -412,000

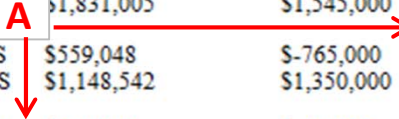
		Update Period Total Cost	Update Period Cost of Service
Retiree Medical & Life Insurance	SPS	\$-802,500	\$-528,605
	XES	\$1,420,500	\$178,046
Long-Term Disability	SPS	\$36,000	\$23,797
	XES	\$-270,000	\$-34,131

See Schedule G-2 for the calculation of the amounts included in the cost of service.

The total cost amounts (both expensed and capitalized) per GAAP and the funding amounts for these self-insured OPEB benefit costs for the three most recent years are as follows:

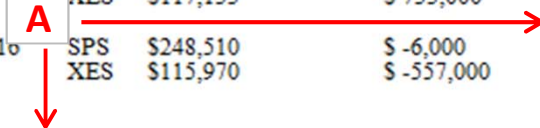
			Funding	Total Cost
Retiree Medical & Life Ins.	12/31/2014	SPS	\$192,695	\$-151,000
		XES	\$2,067,941	\$2,279,000
	12/31/2015	SPS	\$177,348	\$-881,000
		XES	\$1,831,005	\$1,545,000
	12/31/2016	SPS	\$559,048	\$-765,000
		XES	\$1,148,542	\$1,350,000
Long-Term Disability	12/31/2014	SPS	\$361,349	\$ -24,000
		XES	\$124,822	\$ 1,000

A



Schedule G-2.2
Page 2 of 2
Sponsor: Rick Schrubbe

12/31/2015	SPS	\$300,649	\$ 166,000
	XES	\$117,133	\$ 733,000
12/31/2016	SPS	\$248,510	\$ -6,000
	XES	\$115,970	\$ -557,000



See Work Paper G-2.2 and Work Paper G-2.2A for documentation supporting the Total Cost and Funding amounts.

The benefits listed in this schedule are all attributable to retirees. These costs are also included in Schedule G-2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-2.

Southwestern Public Service Company

Bad Debt Expense

Commodity Bad Debt & Commodity Revenue:

Co.	Year	Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
SPS	2010	Net Write-Off	278,072	212,010	356,398	265,720	257,566	207,704	222,616	224,014	278,813	288,657	269,092	313,201
SPS	2011	Net Write-Off	202,708	330,645	377,090	302,650	489,878	283,600	199,896	194,491	210,986	191,792	220,150	241,421
SPS	2012	Net Write-Off	187,185	234,971	371,906	443,331	272,891	172,426	181,784	301,752	221,419	273,215	217,255	216,971
SPS	2013	Net Write-Off	214,492	290,691	328,588	323,784	214,569	339,419	167,483	282,976	159,642	238,940	177,956	180,981
SPS	2014	Net Write-Off	213,546	269,603	335,302	383,421	303,009	257,562	253,407	258,272	370,915	313,613	248,306	288,406
SPS	2015	Net Write-Off	268,100	279,755	333,485	415,217	361,467	326,062	193,833	389,006	340,917	398,987	689,452	471,771
SPS	2016	Net Write-Off	341,655	437,631	527,374	448,104	377,452	892,523	295,025	506,346	430,555	370,139	386,520	390,205
SPS	2017	Net Write-Off	350,056	505,082	324,420	455,436	532,668	367,517	333,331	407,278	390,765	371,182	404,212	538,283
SPS	2018	Net Write-Off	346,540	447,888	530,803	571,765	542,154	431,907	346,462	395,758	386,692	435,390	347,560	341,952
SPS	2019	Net Write-Off	448,829	407,335	481,910	521,197	394,594	328,681	386,707	384,097	319,256	353,094	395,530	224,719
SPS	2010	Uncollectible Expense	293,620	210,208	154,499	257,495	259,258	324,426	386,013	381,458	305,324	204,846	246,843	342,185
SPS	2011	Uncollectible Expense	172,015	167,925	165,720	215,852	209,813	414,275	386,013	381,458	317,924	152,218	136,119	209,051
SPS	2012	Uncollectible Expense	214,961	149,091	251,319	282,186	211,919	452,549	151,752	344,830	317,924	152,218	136,119	209,051
SPS	2013	Uncollectible Expense	292,095	187,560	209,067	183,643	156,999	390,816	427,003	343,996	255,175	329,740	111,011	334,600
SPS	2014	Uncollectible Expense	376,797	216,991	254,844	291,350	257,920	278,201	498,471	463,835	406,443	324,605	288,093	294,143
SPS	2015	Uncollectible Expense	424,547	228,575	330,186	389,704	413,280	268,274	481,873	488,568	515,296	388,266	623,356	421,134
SPS	2016	Uncollectible Expense	541,288	380,221	378,731	237,509	249,830	1,265,740	585,464	616,004	467,468	300,207	446,947	394,362
SPS	2017	Uncollectible Expense	375,551	391,720	223,288	684,579	10,144	810,967	393,865	612,142	911,496	72,497	422,611	523,445
SPS	2018	Uncollectible Expense	433,654	306,438	414,377	123,233	341,872	447,135	531,188	465,517	479,729	256,082	291,618	332,921
SPS	2019	Uncollectible Expense	475,454	261,837	373,874	349,453	279,957	349,411						
SPS	2010	Revenues	(78,692,994)	(78,203,453)	(83,069,339)	(77,654,187)	(71,935,363)	(89,638,285)	(97,465,226)	(108,809,690)	(109,695,625)	(89,929,788)	(72,799,453)	(73,710,291)
SPS	2011	Revenues	(80,549,415)	(75,227,322)	(78,204,346)	(74,520,652)	(77,437,531)	(95,873,798)	(110,122,619)	(122,514,730)	(108,933,229)	(87,153,197)	(74,504,365)	(81,731,314)
SPS	2012	Revenues	(87,134,646)	(80,399,661)	(80,352,702)	(75,819,353)	(74,038,442)	(83,783,063)	(105,299,881)	(111,796,271)	(94,202,047)	(86,424,857)	(71,584,945)	(56,598,814)
SPS	2013	Revenues	(85,661,043)	(74,080,183)	(76,306,704)	(80,281,268)	(78,651,342)	(92,829,106)	(122,132,511)	(120,216,030)	(114,476,297)	(100,828,319)	(81,813,318)	(93,152,425)
SPS	2014	Revenues	(102,670,836)	(87,063,646)	(89,911,036)	(92,071,215)	(91,984,644)	(106,045,371)	(125,757,453)	(125,460,042)	(123,624,087)	(103,902,277)	(87,791,035)	(99,855,020)
SPS	2015	Revenues	(110,549,818)	(97,165,045)	(104,156,420)	(87,988,009)	(80,120,783)	(96,011,756)	(115,305,341)	(116,961,351)	(115,124,803)	(97,676,347)	(72,906,348)	(80,013,344)
SPS	2016	Revenues	(94,895,037)	(85,029,568)	(84,009,069)	(77,979,322)	(75,819,154)	(93,336,180)	(113,639,896)	(123,735,353)	(106,255,476)	(90,120,125)	(81,928,730)	(89,257,335)
SPS	2017	Revenues	(105,883,839)	(88,944,648)	(99,619,802)	(88,411,535)	(92,195,562)	(105,749,983)	(125,491,395)	(134,623,309)	(118,809,922)	(108,886,283)	(93,167,400)	(94,934,901)
SPS	2018	Revenues	(114,701,762)	(97,749,741)	(99,309,451)	(93,830,064)	(95,025,535)	(103,274,086)	(121,919,348)	(124,772,788)	(106,823,306)	(104,234,216)	(88,397,457)	(85,705,419)
SPS	2019	Revenues	(103,709,449)	(92,260,457)	(98,940,272)	(97,696,507)	(92,768,424)	(96,905,276)						